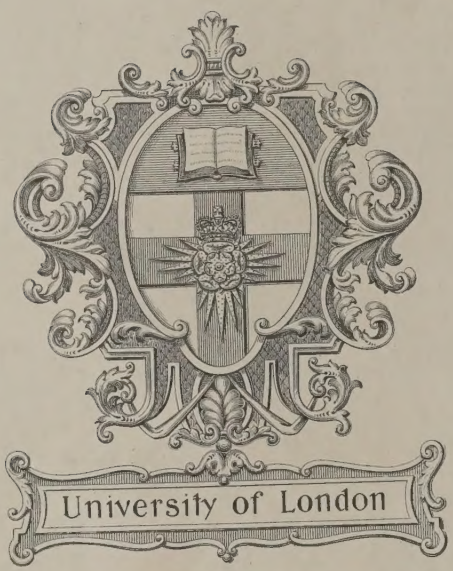
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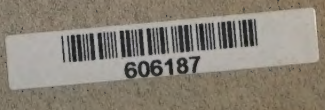
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REPORTS

FROM

COMMITTEES:

SIX VOLUMES.

—*(4.)*—

GENERAL VALUATION (IRELAND);
HYPOTHEC (SCOTLAND) [H. L.];
SEEDS ADULTERATION BILL.

Session

10 *December* 1868 —— 11 *August* 1869.

VOL. IX.

1868-9.

REPORTS FROM COMMITTEES:

1868-9.

SIX VOLUMES:—CONTENTS OF THE

FOURTH VOLUME.

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REPORT

FROM THE

SELECT COMMITTEE

ON

GENERAL VALUATION, &c. (IRELAND);

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
27 *July* 1869.

362.

Wednesday, 3rd March 1869.

Ordered, THAT a Select Committee be appointed to inquire into the Constitution and Management of the Department of the General Valuation of Ireland, the Cost of the Townland and Tenement Valuation, and all matters connected with the Annual Revision thereof.

Monday, 5th April 1869.

Ordered, THAT the Select Committee on General Valuation, &c. (Ireland), do consist of Seventeen Members:—

Colonel French.	Colonel Greville-Nugent.
Mr. Chichester Fortescue.	Colonel Ford.
Mr. M'Carthy Downing.	Mr. Sullivan.
Mr. Herbert.	Colonel Taylor.
Mr. Stacpoole.	Mr. Fitzwilliam Dick.
Sir Frederick Heygate.	Mr. Ayrton.
The O'Conor Don.	Mr. Hunt.
Mr. Pollard-Urquhart.	Viscount Crichton.
Mr. George Moore.	

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Tuesday, 27th July 1869.

Ordered, That the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to the House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire into the Constitution and Management of the DEPARTMENT of the GENERAL VALUATION of *Ireland*, the Cost of the TOWNLAND and TENEMENT VALUATION, and all matters connected with the Annual Revision thereof:——HAVE considered the matters to them referred, and have agreed to the following REPORT:—

THAT owing to the late period of the Session, your Committee are unable to present a Report embodying their opinions upon the whole of the matters referred to them; they have therefore agreed to Report the evidence to the House, together with the following Resolutions, which were unanimously agreed to during the progress of the inquiry, and before the evidence relating to matters not embraced in those Resolutions was concluded.

1. That it is desirable that a careful examination of the books and accounts of the Valuation Office should take place in Dublin, with a view to ascertain whether any and what irregularities have taken place in charging upon the several counties the expenses for which presentment have been made since the passing of the Tenement Valuation Act.

2. That it is expedient that in future, before any presentment is made, the accounts of expenditure should be submitted to the Comptroller and Auditor General, not only as regards their correctness with reference to the accountability of the officers, but with reference to their apportionment between the Treasury and the several counties; and that previous to any examination each county should have sent to them a detailed statement of the charge apportioned to such county by the Valuation Office, and the grounds thereof; and should have an opportunity of submitting their observations thereon, either in writing or through a person appointed on behalf of such county, to the Comptroller and Auditor General.

27 *July* 1869.

PROCEEDINGS OF THE COMMITTEE.

Monday, 12*th April* 1869.

MEMBERS PRESENT:

Colonel French.
The O'Conor Don.
Mr. Herbert.
Mr. Stacpoole.
Mr. M'Carthy Downing.
Mr. Chichester Fortescue.
Mr. Sullivan.
Mr. Moore.
Colonel Forde.

Colonel *French* was called to the Chair.

[Adjourned till Thursday, 22nd April, at Twelve o'clock.

Thursday, 22*nd April* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.
Mr. M'Carthy Downing.
Mr. Pollard-Urquhart.
Colonel Forde.
Sir Frederick Heygate.
Mr. Fitzwilliam Dick.
Mr. Stacpoole.
Mr. Ayrton.
Mr. Hunt.
Mr. Herbert.
Mr. Sullivan.
Mr. Chichester Fortescue.
Lord Crichton.
Colonel Taylor.
Mr. George Moore.
Colonel Greville-Nugent.

Mr. *John Ball Greene*, examined.

The Committee deliberated.

Mr. *John Ball Greene*, further examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 29*th April* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.
Mr. Fitzwilliam Dick.
Mr. Ayrton.
Mr. Stacpoole.
Colonel Forde.
Mr. Herbert.
Mr. Downing.
Mr. Sullivan.
Mr. Hunt.
Mr. Pollard-Urquhart.
Sir F. W. Heygate.
Mr. George Moore.
Colonel Taylor.

Mr. *John Ball Greene*, further examined.

The Committee deliberated.

Mr. *John Ball Greene*, further examined.

The Committee deliberated.

Mr. *John Ball Greene*, further examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 6*th May* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.	Mr. Ayrton.
Mr. Hunt.	Sir Frederick Heygate.
Mr. Herbert.	Mr. Pollard-Urquhart.
Colonel Forde.	Colonel Taylor.
Mr. Stacpoole.	Mr. Downing.
Lord Crichton.	Mr. Chichester Fortescue.

Mr. *John Ball Green*, further examined.

Sir *Richard Griffith*, examined.

Committee deliberated.

Sir *Richard Griffith*, further examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 13*th May* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.	Mr. Hunt.
Mr. Herbert.	Colonel Taylor.
Mr. Pollard-Urquhart.	Mr. Downing.
Sir Frederick Heygate.	Mr. Chichester Fortescue.
Mr. Ayrton.	Lord Crichton.
Mr. Stacpoole.	

Sir *Richard Griffith*, further examined.

Mr. *John Leahy*, Q.C., and Mr. *Henry M. Duffy*, were severally examined.

[Adjourned till Thursday, 3rd June, at Twelve o'clock.

Thursday, 3*rd June* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Herbert.	Mr. Hunt.
The O'Conor Don.	Mr. Stacpoole.
Lord Crichton.	Colonel Taylor.
Mr. Ayrton.	Mr. Chichester Fortescue.
Mr. Pollard-Urquhart.	Mr. Fitzwilliam Dick.
Colonel Forde.	

Mr. *Henry Duffy*, further examined.

Mr. *James Lynam*, examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 7th June 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.	Mr. Fitzwilliam Dick.
Mr. Herbert.	Mr. Sullivan.
Mr. Pollard-Urquhart.	Mr. Ayrton.
Mr. Stacpoole.	Mr. Hunt.
Mr. Moore.	Colonel Taylor.
Colonel Forde.	

Mr. *James Lynam*, further examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 10th June 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Hunt.	Mr. Stacpoole.
Mr. Pollard-Urquhart.	Mr. Ayrton.
Lord Crichton.	Mr. Fitzwilliam Dick.
The O'Conor Don.	Sir Frederick Heygate.

Mr. *John O'Reilly*, examined.

The Committee deliberated.

Mr. *John O'Reilly*, further examined.

[Adjourned till Monday next, at One o'clock.

Monday, 14th June 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Stacpoole.	Mr. Ayrton.
Mr. M'Carthy Downing.	Lord Crichton.
Colonel Forde.	Colonel Taylor.
Mr. Herbert.	Mr. Pollard-Urquhart.
The O'Conor Don.	Mr. Fitzwilliam Dick.

Mr. *Michael Flynn* and Mr. *John Vernon* were severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 17th June 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

The O'Conor Don.	Sir Frederick Heygate.
Colonel Forde.	Mr. Herbert.
Mr. Stacpoole.	Colonel Taylor.
Mr. Pollard-Urquhart.	Mr. Chichester Fortescue.
Mr. Ayrton.	Mr. Hunt.
Mr. M'Carthy Downing.	

Mr. *John Thompson* and Mr. *George Marquis* were severally examined.

The

The Committee deliberated.

Mr. *George Marquis*, Mr. *William Perrin*, and Mr. *Thade Scanlan*, were severally further examined.

[Adjourned till Monday next, at half-past Twelve o'clock.

Monday, 21*st June* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Hunt.	Colonel Taylor.
Sir Frederick Heygate.	Mr. M'Carthy Downing.
Mr. Herbert.	Mr. Pollard-Urquhart.
Mr. Ayrton.	The O'Conor Don.
Mr. Chichester Fortescue.	Mr. Stacpoole.
Mr. Sullivan.	Mr. Fitzwilliam Dick.
Lord Crichton.	Colonel Forde.

The Committee deliberated.

Motion made, and Question, "That it is desirable that a careful examination of the books and accounts of the Valuation Office should take place in Dublin with a view to ascertain whether any and what irregularities have taken place in charging upon the several counties the expenses for which presentments have been made since the passing of the Tenement Valuation Act"—(Mr. *Hunt*),—put, and *agreed to*.

Motion made, and Question, "That it is expedient that in future, before any presentment is made, the accounts of expenditure should be submitted to the Comptroller and Auditor General, not only as regards their correctness with reference to the accountability of the officers, but with reference to their apportionment between the Treasury and the several counties, and that previous to such examination each county should have sent to them a detailed statement of the charge apportioned to such county by the Valuation Office, and the grounds thereof; and should have an opportunity of submitting their observations thereon, either in writing or through a person appointed on behalf of such county, to the Comptroller and Auditor General"—(Mr. *Hunt*),—put, and *agreed to*.

Motion made, and Question put, "That Mr. Hitchcock be examined as a witness before this Committee"—(The *Chairman*).—The Committee divided:

Ayes, 6.	Noes, 5.
Mr. M'Carthy Downing.	Mr. Chichester Fortescue.
Mr. Stacpoole.	Mr. Herbert.
Sir Frederick Heygate.	Colonel Taylor.
The O'Conor Don.	Mr. Ayrton.
Mr. Pollard-Urquhart.	Lord Crichton.
Mr. Hunt.	

Mr. *George Hitchcock*, examined.

Adjourned till Thursday next, at Twelve o'clock.

Thursday, 24*th June* 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Herbert.	Mr. M'Carthy Downing.
Mr. Ayrton.	Colonel Forde.
Mr. Pollard-Urquhart.	Lord Crichton.
Sir Frederick Heygate.	Mr. Stacpoole.
The O'Conor Don.	Colonel Taylor.

Mr. *Townsend, Trench* examined.

[Adjourned till Monday next, at One o'clock.

Monday, 28th June 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Mr. Herbert.	Mr. Fitzwilliam Dick.
Mr. Stacpoole.	Colonel Taylor.
Mr. Ayrton.	Mr. Chichester Fortescue.
The O'Conor Don.	Mr. Sullivan.
Mr. M'Carthy Downing.	Colonel Forde.

Mr. *Thomas O'Brien* and Mr. *Henry Hutchings* were severally examined.

[Adjourned till Thursday, 15th July, at Twelve o'clock.

Thursday, 15th July 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair.

Lord Crichton.	Mr. Fitzwilliam Dick.
Mr. Ayrton.	Mr. Sullivan.
Mr. Herbert.	Sir Frederick Heygate.
Colonel Forde.	Colonel Taylor.
Mr. Pollard-Urquhart.	Mr. Hunt.
The O'Conor Don.	Mr. M'Carthy Downing.
Mr. Stacpoole.	Mr. Chichester Fortescue.

Resolutions to be proposed by Mr. *Ayrton*, read.

Resolutions to be proposed by *The O'Conor Don*, read.

Motion made, and Question proposed, "That the Resolutions to be proposed by Mr. Ayrton be now taken into consideration"—(Mr. *Ayrton.*)— Amendment proposed to leave out the words "Mr. Ayrton" in order to insert the words "The O'Conor Don"—(*The O'Conor Don*),—instead thereof.—Question put, That the words "Mr. Ayrton" stand port of the Question.—The Committee divided:

Ayes, 6.	Noes, 6.
Sir Frederick Heygate.	Mr. M'Carthy Downing.
Colonel Forde.	Mr. Herbert.
Mr. Sullivan.	Mr. Stacpoole.
Mr. Ayrton.	The O'Conor Don.
Mr. Hunt.	Mr. Pollard-Urquhart.
Lord Crichton.	Mr. Fitzwilliam Dick.

Whereupon the Chairman declared himself with the Noes.

Question, That the words "The O'Conor Don," be there inserted,—put, and *agreed to.*

Another Amendment proposed, to leave out the word "now," in order to insert the word "not," and at the end of the Question, to add the words, "until after the hearing of such further evidence as the Committee shall determine to receive"—(Mr. *Hunt*).—Question put, That the word "now" stand part of the Question.—The Committee divided:

Ayes 3.	Noes 10.
Mr. M'Carthy Downing.	Sir Frederick Heygate.
Mr. Herbert.	The O'Conor Don.
Mr. Stacpoole.	Mr. Pollard-Urquhart.
	Colonel Forde.
	Mr. Sullivan.
	Colonel Taylor.
	Mr. Fitzwilliam Dick.
	Mr. Ayrton.
	Mr. Hunt.
	Lord Crichton.

Words added.—Main Question, as amended, put, and *agreed to.*

Resolved,

Resolved, That the Resolutions to be proposed by The O'Conor Don be not taken into consideration until after the hearing of such further evidence as the Committee shall determine to receive.

Sir *Richard Griffith*, further examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 22nd July 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair:

The O'Conor Don.	Mr. Herbert.
Mr. Hunt.	Mr. Stacpoole.
Mr. Moore.	Mr. Pollard-Urquhart.
Mr. Chichester Fortescue.	Mr. Sullivan.
Mr. M'Carthy Downing.	Colonel Taylor.
Sir Frederick Heygate.	Mr. Ayrton.

Sir *Richard Griffith*, further examined.

Mr. *James Organ* and Mr. *George Bolton* were severally examined.

Mr. *Henry Duffy*, further examined.

[Adjourned till Tuesday next, at One o'clock.

Tuesday, 27th July 1869.

MEMBERS PRESENT:

Colonel FRENCH, in the Chair:

Mr. Chichester Fortescue.	Mr. M'Carthy Downing.
Mr. Pollard-Urquhart.	Sir Frederick Heygate.
Mr. Moore.	Mr. Ayrton.
Mr. Stacpoole.	Mr. Hunt.
The O'Conor Don.	Colonel Taylor.

Mr. *William Perrin*, further examined.

Motion made, and Question, That the Resolutions agreed to by the Committee on the 21st day of June be reported to the House—(*The O'Conor Don*),—put, and *agreed to.*

Report read the first time and second time, and *agreed to.*

Ordered, To Report, together with the Minutes of Evidence and Appendix.

EXPENSES OF WITNESSES.

NAME OF WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
James Lynam	Civil Engineer	Ballinasloe	9	6 18 –	28 7 –	35 5 –
John O'Reilly	ditto	Dublin	6	5 10 –	18 18 –	24 8 –
Michael Flynn	Clerk of Poor-law Union.	Strokestown	5	9 5 9	5 5 –	14 10 9
John Thompson	Clerk in Valuation Office.	Dublin	3	5 9 9	3 3 –	8 12 9
George Marquis	ditto	ditto	3	5 9 9	3 3 –	8 12 9
Wm. Henry Perrin	ditto	ditto	3	5 9 9	3 3 –	8 12 9
Thade Scanlan	ditto	ditto	3	5 9 9	3 3 –	8 12 9
George Hitchcock	ditto	ditto	3	5 9 9	3 3 –	8 12 9
Thomas O'Brien	Justice of the Peace	Kildovery (County Cork).	6	7 9 –	6 6 –	13 15 –
Henry Hutchings	Clerk in Valuation Office.	Dublin	3	5 9 9	3 3 –	8 12 9
James Organ	ditto	ditto	3	5 9 9	3 3 –	8 12 9
Wm. Henry Perrin (2nd payment).	ditto	ditto	3	5 9 9	3 3 –	8 12 9
					TOTAL £.	157 – 9

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MINUTES OF EVIDENCE.

Thursday, 22nd April 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. Fitzwilliam Dick.
Mr. M'Carthy Downing.
Colonel Forde.
Mr. Chichester Fortescue.
Colonel French.
Sir Frederick Heygate.
Mr. Herbert.
Mr. Hunt.
Mr. George Moore.
Colonel Greville Nugent.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. JOHN BALL GREENE, called in; and Examined.

Mr. *J. B. Greene*

22 April 1869.

1. *Chairman.*] YOU are a Civil Engineer?—I am a Civil Engineer and President of the Institution of Engineers in Ireland.

2. I believe you were examined before the Committee of last year?—I was.

3. You were then Superintendent of the General Valuation of Ireland?—I was.

4. At present you are Commissioner?—I am.

5. Though you were not Commissioner at that time, your experience in the office has probably been sufficient to give us the information that the Committee require, as to the transactions before you became Commissioner?—Yes; I was Sir Richard Griffith's principal assistant 15 or 16 years.

6. Therefore you are most likely in possession of all the information we require?—I do not know that I possess all the information. Such information as I can give the Committee, they shall have.

7. Under what Act of Parliament was the Commission of the General Valuation originally nominated?—9 & 10 Vict. There was a townland valuation made by Sir Richard Griffith of nearly three provinces in Ireland.

8. I believe there were three valuations by Sir Richard Griffith, the preliminary one to the Ordnance Survey, the townland valuation, and the tenement valuation?—No; only the townland valuation and the tenement valuation, I believe.

9. Then to whom was the valuation that is called the preliminary valuation entrusted?—I do not know exactly. There was the old townland valuation, made under an Act of Parliament passed in the year 1826, but the province of Munster was not done under that Act.

10. There were three portions of Ireland done under that survey?—Yes; the townland valuation.

11. You do not know anything about the preliminary valuation to the townland?—No; and as I was never employed on the townland valuation any question put to me with respect to it I can only answer from hearsay. I have never been employed on anything but the tenement valuation.

12. Do you know, before the original appointment of Sir Richard Griffith was made, under what valuation the money was levied by the grand juries in Ireland?—I do not.

13. I think there was no valuation of Sir William Petty's; it was only a survey?—I have not Sir Thomas Larcom's Memoir of the town survey with me, which, I think, gives an accurate description of it. There was no valuation that I am aware of.

14. Under what Act of Parliament do you consider that the present commission exists?—It exists under the 15 & 16 Vict. c. 63, and the 23 Vict. c. 4.

15. The original Act was the 15 & 16 Vict.?—No; there was a Valuation Act previous to that; that was repealed; it was the 9 & 10 Vict.

16. That Act, if I recollect rightly, gave the Lord Lieutenant power to name a commissioner?—Yes.

17. At a fixed salary?—Yes.

18. Of three guineas a day when on duty, and a guinea a day for travelling expenses?—Yes.

19. By whom were the remainder of the officers employed in the general valuation nominated?—The assistants engaged in the valuation

Mr. *J. B. Greene.*

22 April 1869.

were employed by Sir Richard Griffith from time to time, as occasion required, to carry out the provisions of that Act.

20. But the townland valuation was before the tenement?—Yes; but I am not able to speak of that.

21. Can you tell the Committee by whom were the officers appointed?—I was not employed there; I was not employed until 1850.

22. I believe they were left entirely to be nominated by the Commissioner?—He could employ any clerk, or valuator, or surveyor, under that Act.

23. He would employ any person that he considered a good judge of the value of houses and lands, and to be a neat draughtsman was one qualification mentioned?—I believe so.

24. That qualification in the nomination was departed from after a certain time, and they added that whoever was appointed must be conversant with the five books of Euclid?—That is only very recently. That was an arrangement under the 23 Vict., which passed in the year 1860, transferring the entire department to the control of the Treasury.

25. And then the Treasury advanced money?—Yes, and they paid half the cost of the revision.

26. But not of the survey or valuation?—No; the tenement valuation was nearly finished throughout Ireland when that Act passed.

27. By whom was the cost of the townland and tenement valuation actually paid?—The entire cost of the townland valuation was paid by presentment off the counties.

28. By compulsory presentments sent down to the counties, and the money levied and repaid to Government?—Just so.

29. Was there any communication of any kind with the counties as to the necessity of the work or the expenditure; any communication to the grand juries on the part of the Government or on the part of the Commissioner?—I cannot answer that question.

30. You are not aware that the Commissioner had any communication with the grand juries?—I am not aware.

31. The entire expense of the two valuations that you know, and of the third that you do not know anything about, was borne, I believe, by the counties, but the expense of the revision is half paid by the Government?—Yes.

32. That is the way the law at present stands?—Yes.

33. And if you were to have another valuation of Ireland, it would be solely at the expense of the counties?—I cannot answer that question.

34. It always has been?—I really do not know.

35. But whatever revisions you make, the Government pay one-half?—Yes.

36. I think I gather from you that you were not in the townland valuation?—No.

37. You did not join the valuation service until after the townland was superseded?—No.

38. Then we may say that your personal knowledge is confined to what happened under the tenement valuation?—Yes.

39. Do you know when the townland valuation of Ireland commenced?—I do not; I have heard that it commenced about 1826 or 1829.

40. And do you know when it was concluded?—It never was concluded for all Ireland, because it was found, on the introduction of the Poor Laws into Ireland, that it did not answer the purpose, for the Poor Laws require a tenement valuation, and the townland valuation embraced some 30 or 40, or 50 tenements.

41. Then the townland valuation was never completed?—The townland valuation was completed in three provinces, when the Poor Laws were introduced.

42. By whom was the townland valuation paid?—I believe it was paid by the counties.

43. Can you tell the amount the counties paid?—I believe there is a Parliamentary Return, which states the cost to be 160,000 *l.*

44. I believe Sir Richard Griffith was the first Commissioner appointed?—Yes.

45. He was appointed by the Lord Lieutenant, I presume?—I presume so.

46. The nomination of all the surveyors, clerks, &c. was, under the 15 & 16 Vict., placed at the discretion of the Commissioner?—Yes.

47. Was there, in the selection to be made by the Commissioner a qualification, or were there competitive examinations held?—There were no competitive examinations held till 1860.

48. I believe there was a kind of qualification, and that the persons employed were to be conversant with, and professionally employed in, surveying and valuing land and houses, or in cases of towns in valuing houses only?—Yes.

49. That was the preliminary qualification?—Yes.

50. I believe those are the words of the 15 and 16 Vict. cap. 63?—Very nearly so, I think.

51. Was there any control vested in the Lord Lieutenant or in any other quarter over the proceedings of the Commissioner and his assistants?—Whatever is in the Act of Parliament, I suppose, is the only control; I am not aware of any other.

52. There was an appeal given to the Court of Sessions?—There were two appeals.

53. Will you state to the Committee the nature of the appeals?—When the primary valuation of a Poor Law union was printed, there were generally 200 or 250 copies printed of every tenement in the Poor Law union. These books were sent to the workhouses and the police barracks within the district; there were notices published showing that these books remained there for inspection for 26 days or so, and within that period parties aggrieved were required to serve notice on the clerk of the union. At the expiration of the number of days allowed, these notices were transferred to the Valuation Office in Dublin, and a valuer who had not been employed in making the original valuation, was sent down to re-value. If he found any errors, and gave good reasons to the Commissioner of valuation, there was an amended list sent out. Against that amended list there was an appeal to the quarter sessions, if they chose to prosecute it. After that the valuation became fixed for a period of 14 years.

54. This relates entirely to the tenement valuation?—Yes.

55. The Poor Law unions were not in existence at the time of the town land valuation?—As I have said before, not being connected with the town land valuation, I can only speak from hearsay.

56. As far as you know, there were no communications either to the presentment sessions or the grand juries by whom the money was to be levied; the communication was to the Poor Law authorities?—No, to the grand juries.

57. What

57. What did you send to the grand juries?—The books, the valuations.

58. You sent copies to the grand juries?—We sent copies to the treasurer and secretary of each grand jury as soon as they came out.

59. These grand juries had no power of appeal, I think; the presentment was quite imperative, that whatever is signed by the Chief Secretary or Under Secretary, that amount must be levied by the grand juries?—That is in the Act of Parliament, I believe.

60. And if they declined to do it, the judge can put it on his own authority?—I suppose so; it never came within my experience.

61. You say that the grand jury had no power to object to or alter the valuation?—No, I believe it is imperative.

62. Had the Treasury any power, when you were negotiating with them, to object to anything you were about to do?—The Treasury had no control over the valuation under the 15th & 16th Vict.

63. The Treasury advanced the money?—They advanced the money.

64. In the event of a successful appeal to the quarter sessions, I presume if the verdict was against the Board the matter was quashed; suppose, for instance, that the objection was made that the valuation was too high, and the quarter sessions found it to be too high, of course the Board would reduce the valuation?—If the court of quarter sessions, consisting of the chairman and magistrates, thought on hearing both sides that the valuation was too high, they reduced it.

65. Was there any power of appeal to raise the valuation?—Yes, the same.

66. Were there any appeals for raising the valuation?—There were.

67. And for diminishing?—Yes.

68. From the commencement to the completion, how long did the tenement valuation take; you say the townland was never completed?—No, because there was no necessity for completing it; the Poor Law was introduced into Ireland, I think, in 1838 or 1839, and it required, under the Poor Law Act, that every tenement should be valued separately, whereas the townland valuation was *in globo*.

69. How many years were you at the townland valuation that was not completed before you gave it up?—I was never connected with the townland valuation, and I had rather not speak of what I cannot be sure.

70. I believe in some counties you were upwards of 10 years?—I cannot say; I know no more than hearsay.

71. Are you able to tell me what each valuation cost?—I believe the townland valuation cost 160,000*l.*

72. For three-fourths of Ireland?—For three-fourths of Ireland.

73. And what was the cost of the tenement valuation?—£.325,000, as far as I recollect.

74. I believe that is the same evidence which you gave last year?—Yes.

75. Can you tell me on what ground the valuation is assumed to be one-fourth under the letting value?—The valuation was made upon a scale of agricultural prices, that is for the produce; and I think that was collected at the time when the tenement valuation was first introduced. It was based upon the prices during the famine years, which were considerably lower than they are at present; they were one-fourth, or more than a fourth under the value of present produce.

76. Mr. *Pollard-Urquhart.*] Do you mean the years immediately succeeding the famine?—Yes.

77. During the actual famine the prices were very high, but during the years succeeding the famine they were low?—Yes; the price of butter in the Act is 69*s.* a hundredweight; it is now 110*s.*

78. *Chairman.*] Are you aware that there was very considerable complaint as to the grass land not being valued sufficiently high in comparison with tillage land?—I do not know about complaints; we have very few complaints, I am happy to say.

79. You do not consider that there is just cause for them?—No, I do not.

80. What instructions were given to your staff with regard to the tenements valuation?—We have a code of instructions, which were prepared, and which received the sanction of the Lord Lieutenant of Ireland and the Treasury.

81. *Chairman.*] I want to know from whom they proceeded; who drew them up?—Sir Richard Griffith.

82. Under the Act of Parliament the highest amount that any person could be paid, except the Chief Commissioner, was 1*l.* a day?—Yes.

83. The Chief Commissioner could have 3*l.* 3*s.* a day and his expenses?—Yes.

84. Can you give us a list of the persons who were first appointed as your staff?—I can furnish a list of the persons who were in the employment when I joined it.

85. Cannot the office furnish a list of the persons originally appointed?—If you fix a date. At first the office fluctuated very much. There were two or three men taken on for a week or a month, according to the pressure of the work, then sent away again, then taken on again, and so on. If you will fix a date the return can be made out.

86. You went to work with a complete staff; can you not give us the names of all those persons?—That is impossible.

87. Suppose we fix as a date the appointment of Sir Richard Griffith as Commissioner?—Then there will be no difficulty whatever in giving the return.

88. The salaries were limited to 1*l.* a day?—They were.

89. But a great number of persons were employed at about 5*s.* a day?—Yes, I believe so.

90. That would be on entering the service?—Yes, 5*s.* a day.

91. How long were you superintendent of the valuation before you became Commissioner?—I was superintendent of valuation under Sir Richard Griffith from the 1st of July 1850 to the 30th of September 1868.

92. During that time did Sir Richard Griffith attend the office at all?—Yes, almost every day.

93. Then, that was before he was employed to be Commissioner of Public Works?—No.

94. Then he did not attend the office for seven years during the time that he was Commissioner of Public Works?—He called every morning regularly at the office, and went through the work till 12 or half-past 12 o'clock; then he went to the Board of Works, and generally came back in the afternoon.

95. Before joining the valuation service, what was the nature of your employment?—If you wish

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wish for a history I shall be happy to give it you.

96. The question is whether your professional occupation and your education had been such as to fit you for the office?—I will give you every explanation in my power. I served my apprenticeship to the firm of Sherrard, Brassington, & Gale, of Dublin, the most eminent surveyors and valuers in Ireland. Sir Richard Griffith, at the expiration of my apprenticeship, employed me in connection with the Boundary Department of the Ordnance Survey. I remained at that from the year 1841 to the year 1844. When the Boundary Survey was completed in 1844, I came over to England, and I joined Mr. Brunel's staff. I became resident engineer on the Berks and Hants Extension, the Oxford and Rugby Railway, and the Windsor Branch Railway, which I laid out and superintended the construction of. In 1849 these works were completed. I met Sir Richard Griffith, and he asked me to go back and join the valuation service, which I did. I had had considerable experience as a valuator; I had valued some of the largest estates in Ireland for selling and for renting. I have remained with Sir Richard Griffith ever since.

97. It has been stated that the determination of the rental value of agricultural land requires more judgment, more practical experience and more self-reliance on the part of a valuer than any other within the range of the profession of a civil engineer; is it your opinion that that is so?—It requires very great care and skill in making an accurate valuation, particularly for letting purposes, based upon the qualities of the soil and the capabilities of producing crops.

98. Then you state that your occupation was such as to fit you to be a valuer of land?—Yes, I had had great experience.

99. You felt yourself perfectly competent, from your experience and knowledge, as a valuer of land?—Certainly.

100. Did you give up your entire time, when you joined Sir Richard Griffith, to the duties of the valuation?—Almost exclusively.

101. Some communications that I have here, state that you, at that time, acted as a paid director of a mining company, and as a Commissioner of Bray Commons; is that the fact?—I was a Commissioner of Bray Commons; it was an honorary office. I acted with Mr. Orpin in an honorary capacity, not as a paid Commissioner at all, at the request of Lord Meath and Lord Powerscourt; it was in the parish adjoining the one in which I resided; it was for inclosing Bray Common. I had no duties, more than occasionally looking after it, because I employed the county surveyor to do the duty, and I paid him.

102. Do you know what mine is alluded to?—I was a director of a mining company in Wicklow, and I continued to act as director until 1861.

103. Was much of your time occupied in that way?—No; our boards never met until after four o'clock.

104. Could you give the Committee a description of the duties of the officers employed in the field, and of those employed in the offices?—Yes. (*The same was delivered in,* vide *Appendix.*)

105. During the time that the townland survey was going on, it has been represented that there was great dissatisfaction in the office; do you know anything about that?—No; there was no dissatisfaction more than would be likely to arise in any large office where there are a couple of hundred people, and every man wants to be higher than he is.

106. Did you hear of a portion of that staff who were designated by Sir Richard Griffith as disaffected?—I think that in every place where such a number of persons were congregated there would be some, more or less.

107. Did you not then alter the system of the office by giving them leave to have what they called task work, copying work which they sent out and got done by their families?—Never. Any task work since I joined has been done, to the best of my recollection, in the office by permission of the Treasury. The people went away at four o'clock, and when there was an excess of work to be got out, they returned and worked from six to ten, and were paid extra for it.

108. The people themselves that were in the office?—Yes.

109. It is not the fact, then, that you increased the expenditure of the office to a thousand a year, by this species of task work?—I should not wonder. Whatever it was, it was an emergency that rendered it necessary.

110. After this, I believe there was a communication with the Treasury, and the Treasury consented to increase most considerably the pay of the staff employed?—In 1860, when the service was placed under the Treasury, they sent over a gentleman, Mr. Anderson, who looked at the accounts and the state of the affairs, and afterwards the present scale of pay was adopted. Of course they took into consideration what the people were earning by task work, and I suppose they gave them some compensation or allowance.

111. *The O'Conor Don.*] I understand that you are not able to give the Committee any information with respect to the townland valuation?—Not from any personal knowledge in connection with it.

112. You did not come into the office until 1850?—No; about the beginning of 1850.

113. Can you give us any information with respect to the first counties that were valued under the tenement valuation; in fact, can you give us information with respect to the entire tenement valuation, as I believe there were some counties valued before you came into the office, or at least the valuation was commenced?—I think Dublin was commenced, and Kilkenny, from the knowledge that I have acquired.

114. But your experience in the valuation office is of sufficiently long duration to give us all the information about the tenement valuation with respect to the whole of Ireland?—I would rather that you should confine me to what I actually know, from July 1850, otherwise I must be telling you what I have heard from other people.

115. Was the tenement valuation of any county published before 1850?—I really cannot say whether there was or not; there might have been parts of counties published; I think there was a barony in Dublin, from what I have heard, but I cannot say of my own knowledge.

116. Did they publish the tenement valuation in baronies?—In a few cases they did.

117. And they were used for rating purposes in baronies before the county was completed?—They never were, in a single instance.

118. In what way was the baronial valuation published,

published, and for what purpose?—There were a few baronies published for circulation for the people to appeal to, as I have already described.

119. The appeals, then, were taken upon particular baronies in a county, before the county was concluded; am I to understand that?—I imagine so.

120. You do not know?—I would rather not say that I know or do not know.

121. Since you came to the office in 1850, has there been any barony published before the county, and have the appeals upon that barony been inquired into before the county was completed?—They have.

122. Has that been the practice?—That was the practice for a very short time, until we published in unions; the 164 unions in Ireland were published as in Blue Book.

123. Those unions, in many cases, comprise different counties?—They comprise parts of different counties.

124. When was that system of publishing in unions commenced?—I think about 1853.

125. You could not tell exactly what counties were published before that?—No.

126. At all events, I suppose, we may take this as your evidence, that there was no county fully published before you came to the valuations, but there may have been baronies of particular counties?—Yes.

127. You have stated that all Ireland has been valued under the townland valuation, except the province of Munster?—And the county of Dublin, I think.

128. I think there were six counties in Ireland that were not valued under the townland valuations?—I think so.

129. Were those the first counties that were valued under the tenement valuation?—I think Dublin must have been; it was commenced some time before I joined. Dublin, I think, was the first.

130. You joined the Valuation Office before the 15 & 16 Victoria was passed?—I did.

131. Before you joined the Valuation Office, were there any counties valued of which the townland valuation had been previously made?—I am not sure about Kilkenny; I think Kilkenny was, or some portion of it.

132. Some portion of Kilkenny was valued before you came to the Valuation Office?—I think so.

133. And Kilkenny was valued under the townland valuation?—Yes.

134. Do you believe that the present valuation of Ireland is uniform?—I think that the north of Ireland is higher than the south and the west.

135. With the exception of that, to which I will allude hereafter, you think that the whole is on a uniform scale?—There may be a difference, accounted for in this way. The Act of Parliament, I think, was defective in requiring, at the time the valuation was made, all taxes to be deducted, so that if we went into one county in a particular year when the poor rates were 3*s.* 4*d.* in the pound, we had to deduct 3*s.* 4*d.*, and if we went into another county where the poor rates were 1*s.* 8*d.* in the pound, we had to deduct the 1*s.* 8*d.*, and if the poor rates came to be uniformly 1*s.* 8*d.*, there would be that difference between the two counties.

136. How do you arrive at that rate, since there is no county poor rate?—There is union rating.

137. But the rates in different unions in the same county vary immensely?—Yes.

138. If the valuation was to depend upon the actual existing rate, as you say, in the county, what was the rate in the county? You say that the valuation varied greatly on account of the difference of rating in the different counties?—Yes, in the west particularly.

139. And you state that, in one county, a rate might be 3*s.* 4*d.*, and in another only 1*s.* 8*d.*, and that that being the case, there would be a difference between the relative value in the two counties?—There might.

140. But is there any such thing as a county poor rate?—No; but we endeavour to ascertain an average at the time of the rate throughout the entire district. The valuation of a whole county was issued at once.

141. I thought you said it was issued in baronies?—I think before I joined there were some portions of it, and they were gone over again. Those portions that were published in baronies before I joined were gone over again, the county of Dublin, for instance. It was published under a different Act; originally it was under the 9 & 10 Vict.; then it was reduced and altered to the scale contained in the 15 & 16 Vict.

142. You say the counties were first valued under the 9 & 10 Vict., and were afterwards altered and reduced?—Yes.

143. After they were published?—They were re-published, I believe, and there was a new appeal.

144. Were they only altered on appeal?—They were gone over, and re-examined, and brought to the scale of the 15 & 16 Vict.

145. You alluded to a code of instructions that had been issued for the carrying out of this townland valuation; when was that code of instructions issued?—I think it was issued after the passing of the 15 & 16 Vict.

146. Were there no counties published before the issuing of that book of instructions?—No, not one; they were published, but not issued. Some portions were published. I can give you the dates of the issue of every county.

147. Will you give me the date for the county of Carlow?—Carlow was issued to the treasurer of the county on the 28th June 1853.

148. And the instruction book is dated August 1853?—Yes.

149. So that the county of Carlow was issued before that instruction book came into force?—Because that was merely the publication of it. We had instructions circulated in sections amongst different classes of people. After the passing of the Act of 1852 the first thing we did was to prepare these instructions.

150. Was not a large portion of the county of Carlow valued before. If it was published for rating purposes in June 1853, was it not really valued before 1852?—The entire of Carlow is published in one book; being a small county we issued it at once in one book, not in sections.

151. What is the date of the county of Dublin?—Dublin was published on the 5th May 1853.

152. And the county of Kerry?—The 19th July 1853.

153. All these counties were issued before the date of that book?—Yes.

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154. The county of Kerry took a long time to value?—It must have taken a long time.

155. Have you any idea when the valuation of the county of Kerry commenced?—I could not tell you just now.

156. Do you believe that there was none of that county valued before 1852?—I think there must have been.

157. Whatever was done before 1852, at least, was done irrespective of those instructions?—No, I am certain that it was not done irrespective of the instructions, for Sir Richard Griffith had general instructions and written directions. We only modified those instructions, put them in a book at that time, and arranged the scale of prices to adapt it to the Act of 1853; we were always acting under instructions.

158. I suppose those instructions are in the office?—I suppose so.

159. Will you endeavour to furnish them to the Committee?—Yes.

160. Do you mean to tell the Committee that these valuations were carried out strictly in accordance with those instructions?—Yes.

161. Those instructions are of a most minute character, and require, to carry them out properly, a great deal of scientific knowledge?—Yes, I think they do.

162. It is your evidence that the valuators valued the land according to the system laid down in those books?—Yes; and the instructions that were given from time to time by Sir Richard Griffith, who visited the valuators, and went amongst them.

163. I am speaking of the tenement valuation; did Sir Richard Griffith go round amongst the tenement valuators, and give them instructions himself?—I am sure he did.

164. You only speak from what you believe?—I know it.

165. At all events these instructions are of a very scientific character, and require the men who carried on the valuation to have a considerable amount of geological and scientific knowledge?—Yes, general knowledge of the subject.

166. Had the tenement valuation any connection whatever with the townland valuation?—I compared the two in some places where the town land valuation was made some years ago, and I should say that it was of very little use.

167. Was there any use made of the townland valuation in any place?—I am sure that the valuators made every use of it that they could as a check. They examined the previous valuation.

168. It was merely as a check upon the tenement valuation. They did not take it as a basis upon which they could proceed. The tenement valuation was altogether a new valuation?—After I joined it was a new valuation. We aplotted over the tenements that we valued the town land valuation which acted as a check, until we saw how they corresponded. Where there were any great discrepancies we had them checked and rechecked, and valued again.

169. In the south and west of Ireland, I believe the tenement valuation is much lower than the townland?—I do not know, it may be in the soft, very bad soils. I should say it was lower.

170. You are not aware of the fact, you cannot give evidence on the subject?—Not unless you ask me to look into a particular place; then I can tell you.

171. I am taking the counties, not any particular farm, but the whole of the western and southern counties; are they not lower under the tenement than under the town land valuation?—I should say not. They may be in some places.

172. You think on the whole that they are not?—Yes, on the whole.

173. I suppose you know that the townland valuation was originally made merely for grand jury purposes, and not for the collection of poor rates?—I think I stated that that was the cause of the tenement valuation being introduced.

174. You are aware that in 1844 a Committee was appointed to inquire into the townland valuation?—I believe so.

175. The object of that Committee was to inquire into how that townland valuation might be utilised for the aplotment of poor rates, the poor laws having been introduced. You have told us that the cost of that tenement valuation was 325,000 *l.* Can you tell us about how much it was an acre?—I think I stated that minutely in the evidence I gave before the Committee last year. I believe it was $5\frac{3}{4}$ *d.* or 6 *d.*

176. Was there not great difference in the cost per acre between one county and another?—Yes, I am sure there must have been.

177. Were the counties in which the town land valuation had never been made very much higher than the counties in which the town land valuation existed?—Unless I looked at the documents I could not answer the question at this moment.

178. If you take it from me that they were, would not that show that the town land valuation was of great use in making the tenement valuation, and in saving expense?—It might not be of the slightest use. The additional cost of some counties was owing to the famine period, and the emigration, when there were enormous changes of holdings. I know in 1852, after our perambulation, we found that the whole face of the county was changed, and we had to commence the whole thing again. That was the principal cause of any increased expenditure in one county over another.

179. Are you aware that in 1844 Sir Richard Griffith stated to the Committee that the expense of the tenement valuation would only be a halfpenny per acre?—I am not aware of that.

180. Would you be surprised if that were the case?—I am sure it would be very difficult to estimate it. One reason would be this: Sir Richard Griffith may have calculated in 1844 upon having an accurate Ordnance survey to base his work on. The Ordnance survey of Louth was only a skeleton survey, showing the townlands and roads, and our surveyors had to survey every field and every fence that formed the boundary of a tenement.

181. Can you tell us what was the difference in principle between the Act for the tenement valuation and the Townland Valuation Act?—As well as I can form an opinion I think their principle is nearly the same, except that there was an alteration in the agricultural prices; I never went over the Act of 1826.

182. You can tell us the principle of the Act of the 15 and 16 Vict.?—The principle of it was the rent that the premises would fetch, based on a scale of agricultural prices, less rates, taxes, repairs, and insurance.

183. You believe that by "less rates and taxes" was meant the actual taxes existing at that moment?—Yes; but we endeavoured to meet that difficulty by striking an average of the taxes,

taxes, and I am told that in the county of Tipperary there were 5,000 appeals lodged, principally upon that point. However, we succeeded, after enormous expense in sending valuers down there, in carrying our valuation, with the exception of a few cases.

184. You did not lower the valuation to meet those appeals?—No, we sustained our valuation generally; there were some cases in which we reduced it.

185. You told us last Session that you believed there was a present want of uniformity between the valuation of the northern and southern and western counties, and that in consequence of that you believed a new valuation of the southern and western counties was requisite?—I think it would be desirable, certainly.

186. They were all valued upon the same principle?—They were valued under the same Act.

187. Was there any difference in the way in which that Act was carried out?—No, because the rates and taxes, and the flax crop in the north of Ireland enabled us to value it higher, and we did.

188. They were both valued upon exactly the same principle, the rates and taxes being deducted equally in both?—No; Ulster was only completed in 1864.

189. I am aware of that, but you state to us that the principle of the valuation was the same; that in both the rates and taxes had to be taken into consideration, but the rates and taxes in the southern and western counties being higher than in the northern counties, the valuation is relatively lower in the southern counties than in the northern?—Yes.

190. And you attribute this want of uniformity simply to this difference in the rates and taxes?—I think that is certainly an important element.

191. What is the other element, if they are both valued under the same Act, and on the same principle?—The period at which the valuation of the southern and western counties was made was when the country was in a state of great depression, and the cultivation neglected; and the rents from the period subsequent to the famine fell so much that we really could not hold up our valuation on the scale that we now do.

192. The Act laid it down, as I understand, that the prices of agricultural produce were to be taken at certain fixed rates. Whether those rates were low or not, as far as the valuation was concerned, was a matter of indifference. The Act laid it down, that the valuation of the land should be calculated upon agricultural produce?—Yes.

193. That scale was extended to the northern counties, as well as to the southern?—It was.

194. And if meanwhile the value of agricultural produce had increased, still the valuation ought to be upon the same scale, and ought to be equally low?—Except that the state of the cultivation in the west of Ireland was very inferior to the state of the cultivation in the north. Locality would be another element. For instance, if you take land in Westmeath on one side of the Shannon, and the same quality on the other side of the Shannon, the valuation is different. Although the scale of prices is the same, the land will not fetch the same rent.

195. Your valuation was based upon what the land would produce, and what that produce would sell for at the scale in the Act?—Yes.

196. And, of course, the system of cultivation carried on would be an important element in that calculation?—It would.

197. Does not that exist now?—No. I think there has been a great improvement in the south and west in the state of cultivation and in produce, and there is a quantity of land now in grass that was not then. After the potato famine, things were in such a depression that it was really difficult to value at all.

198. You think it is to the improvement in cultivation that you would attribute the necessity for a new valuation?—There has been a great improvement in cultivation.

199. If the difference were merely one arising out of the rates and taxes, would no new valuation be necessary?—There would, because we should have to take into consideration the improvements that have been made in the last 15 or 16, or 20 years.

200. My question did not refer to the improvements made in the last 17 or 18 years; last year you told us that a new valuation was necessary on account of the difference between the rates and taxes in the southern and northern counties; now I want to know upon what ground a new valuation would be necessary on account of that difference?—Because I think the taxation was certainly considerably less. A tenant would give a great deal more for land now than he would then.

201. Could you not find out that difference at once by reference to the taxes of the time, deducting or adding according to the circumstances of the case?—Of course.

202. Therefore there would be no necessity for a new valuation?—I should not like to pick out what each man paid, and stick it on and publish it again. I do not think that would be fair.

203. Was that the method you adopted in making the original reductions on account of taxes; did you go to each man's holding and consider what taxation each man paid?—Not each individual; we took the district.

204. I thought you told us at the commencement that your principle was to take an average of the taxes of every county?—We did.

205. Then you did not take the taxes of each individual?—It was not necessary to take each individual, but to take the general run of rates in the district that was being valued. If there was 2*s.* or 1*s.* 8*d.*, or 1*s.* 9*d.*, we struck an average for the whole county.

206. Then that average can be easily found out?—Of course.

207. Then there would be no necessity for going into this minute examination of what each individual paid at that time?—Not each individual, but the general district.

208. What do you mean by the district?—I will take a whole Poor Law union or county; I ascertained the average. If we deduct 4*s.* 6*d.* we could find that out. I do not think it would be safe to add 4*s.* 6*d.* in the pound, or the half of that, and then publish a new valuation. I do not think it would be safe.

209. Why not?—I would rather re-examine the land and value it in its present state.

210. I want to get the reason for your preference?—I do not think it would be a safe way.

211. You think there are some other reasons why the values are so very different; at all events, you do not think that there is now a uniformity of valuation, from whatever

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cause it arises?—I think as a rateable valuation it is marvellously uniform, taking into account the enormous difficulties that were encountered in constructing such a work, and I think there will be plenty of evidence given to this Committee on the subject from people throughout different parts of Ireland.

212. Coming to another subject, the annual revision of valuation, when did that commence?—It commenced the year after the tenement valuation was first issued. Take, for instance, Carlow, that was issued on the 28th June 1853; the rates were struck for 12 months or so, and the following year we commenced to correct it.

213. How was the cost of the annual revision first paid?—The cost of it was paid by presentment, the same as the primary valuation.

214. The total amount of the cost was paid by presentment?—Yes.

215. At what date did the Government or the Treasury undertake the payment of half of that amount?—In 1860.

216. Before 1860 were there any Bills brought into Parliament for the purpose of making the Treasury contribute either to this annual revision or the applotment of it?—I am unable to answer that question from memory.

217. You cannot say whether there was any Government Bill brought in?—No; I cannot recollect.

218. You therefore cannot tell me anything about a Bill that was introduced in 1858 by Lord Naas, then Chief Secretary?—No, I cannot.

219. This annual revision, I see by the last returns, now costs about 25,000*l.* a year?—Very nearly; it is 24,500*l.*

220. Would you explain to us exactly what this annual revision consists in; does it consist in recording the changes of the names of occupiers?—Yes.

221. And the changes of the names of the lessors?—Yes.

222. And the changes consequent upon the consolidation or division of farms?—Yes.

223. Those are the chief points in which it consists?—Yes.

224. I am speaking merely of land?—Yes.

225. In this annual revision there is no change whatever of the original value; it is in the mere division of it; there is no revision of the valuation in the strict sense of the word?—The Act says that the valuation of the town land, as finally settled after the appeals to the quarter sessions, shall remain unaltered for 14 years. Take the town land valued at 300*l.*; but the interior of that, if there are 20 or 30 farms, may be completely and totally changed.

226. The division of that 300*l.* amongst the occupiers in the town land may be altered?—Completely altered.

227. Still the whole value must remain the same?—The total value of 300*l.* must remain the same.

228. Last year I understood you to have a very strong objection to anything like a local revision or a local recording of these annual changes?—Yes; and I still entertain the same objection.

229. You send down annually to each union a gentleman from the Valuation Office to conduct this annual revision?—Yes.

230. And you explained to us last year that this revisor, when he went down to the union, merely marked upon the map the divisions that had taken place, and that the calculations upon these divisions, both as to area and to value, were done in the office in Dublin?—They were checked in the office; some of the revisors we did not permit to give an opinion at all on the subject, not even on the question of value. The valuation is fixed for 14 years; we have the qualities of the soil within the town land divided; if there is a farm cut through, and we ascertain a portion of it to be of the value of 5*s.*, we calculate the number of acres at 5*s.*; and if there is a certain portion of a quality worth 15*s.*, we calculate that also. We make up the real value from the books in the office; if the revisor is one of our skilful valuers, and if there is no very great difference in the quality of the soil, and if we have confidence in his work, we allow him to do it there; but it is afterwards checked in the office by reference to the books.

231. You told us last year that you never allowed it to be done in the country?—The instructions are to send for an outline tracing of where the town land is subdivided; he is either to apply for the original document, or to send for a tracing, and we have it sent.

232. The instructions are to send it to the office?—Yes.

333. Those are the general instructions?—Yes.

234. Are there particular instructions, some to one, and some to another?—No; if there is a man in whose work we have confidence, we place confidence in him.

235. But you issue general instructions, I understand, to the valuators, to act in the manner you have mentioned, merely to mark on the maps the division that has taken place?—We will have here the gentlemen that do the work, and it would be better to examine them, as they will be able to give more clear information on the subject than I can.

236. Last year you based the whole extra expense of the annual revision upon the fact, that this work was done not in the county, but in the office?—Not the extra expense; I said the accuracy of it, as far as I recollect.

237. You stated last year in answer to Question No. 7341, that the expenditure for the annual revision in the county of Roscommon for the year 1866 was nearly 700*l.* I asked you some questions upon the amounts that made up that 700*l.*, and it appeared that the expenditure on all the work done in the country, and the various copies that had to be furnished to the unions and treasurers only came to 288*l.*, less than half the total cost, and that the rest of the cost was occasioned by the work done in the office?—Yes.

238. Therefore, as I say, you based the great portion of the expenditure for this annual revision upon the office work?—Certainly not; because that is only a very small portion of it, that aplotment; the gentleman who does the work is here, and will be able to go minutely into it.

239. In Question 7300 I asked you in what consists the supervision, and your answer was, "The field-men are allowed to remain as short a time as possible in the field; they are urged to get over the work in order to save expense; they are allowed a certain amount of expenses, and their travelling charges; all that they do is to mark out every change on the map, and to send them up to Dublin, and we compute and make all the necessary calculations." I also asked you whether

whether the man that was on the spot would not know the real value of the land much better than a man in the office, and you said, "He is not permitted to value it; you would destroy the uniformity of the system if he were allowed to do so"?—You might raise one farm, and reduce the other, instead of having an equality.

240. In answer to Question 7408, you say that if the revisors were allowed to do this work in the country you are sure that the valuation which cost 325,000*l.*, would not in three years be worth 1½*d.*?—They would exercise their judgment, and would not adhere to the valuation for a period of years. Thirty or 40 revisors going about the country would exercise their own judgment, and they would exercise it differently, and the uniformity of valuation would be destroyed.

241. I am not alluding to the reasons why the valuation would be destroyed by this local work on the part of the men sent down, I want merely to know the fact; is it the fact or is it not, that this work is done in the country or in the office, because last year you showed us the great evils that would arise if it were permitted to be done in the country, and you stated as distinctly as a man could state, that it never was done in the country, and that you considered that if it were done in the country, even by your own revisors, the valuation would not be worth 1½*d.*; is it or is it not the fact that it is done in the country?—It is done in the office as a general practice; there may be some cases where there is an urgent necessity for the board of guardians to get the revision in order to strike a rate. If we are satisfied with the revisor that he has nothing to report of a district that he has revised, that the qualities of the soil do not vary much, we tell him, "You may send up your own books, and we will have them checked by aplotment."

242. You qualify the evidence that you gave last year by stating that it is the general rule to have the work done in the office, but that occasionally where there is a pressure of business where the clerks at the unions want the books immediately, you allow your revisors to do the work in the country?—Yes, if we have confidence in the revisor and in his judgment.

243. Is it upon a special application made from the clerks of the unions that you allow this to be done in the union?—If the clerk of the union informs the revisor that he is very anxious to have his rate books prepared in haste, he says, "Give me the books, and I will be proceeding with the rate book while the thing is being checked in Dublin," and we allow it, and then send down any corrections that we find necessary.

244. The revisor, I presume, never undertakes this business of aplotting the valuation in the country without making a special application to the office?—No; and not only so, but the final abstract is never signed by the Commissioner of Valuation until the assistant superintendent goes over the work, makes a thorough examination, and reports that it is correct.

245. According to your evidence now, the revisor is sometimes permitted to do this work in the country, which, as a general rule, he is not permitted to do; what I am asking is whether in such cases the revisor is not bound to make a special application to the office to be allowed to do it in the country?—He generally does so.

246. But if your rule be according to what you stated last year, that he is not permitted to do it in the country, if you qualify that evidence now by stating that there are certain occasions when the guardians require the books in a hurry, on which he is permitted to do it, do you not require from the revisor in the first instance that he should communicate with the office and get permission?—I do not know of any instance where he does not do that.

247. You do not know of any instance where he omits to make a special application beforehand; unless he makes that application beforehand, all the work that he does is merely to mark on a map the lines and the calculations are made in the office?—Yes.

248. I suppose that although the revisor does not calculate all the changes that have taken place in the area, and the value of the tenements, he does make the alteration in the country as to changes of names and occupancy?—He does.

249. That at least is done in the country; you do not require that to be sent to the office?—Yes; he does it in his field book; that must be sent to the office too.

250. It is all sent to the office before it reaches the clerk of the union?—Yes; I think I explained before, that in order to economize we endeavour to correct the union book as long as we can. He carries out all the changes of names, but if there is anything that he is not satisfied with he reports the circumstance to the office, and gets instructions. He must give a reason why he desires to do a thing; then he is told to do it or to omit it.

251. The only real work consequent on this annual revision is where alterations have taken place in consequence of the division of the farms?—As far as regards the land.

252. Where there is a mere consolidation of farms the work is no more than a mere change of name?—There is very rarely such a thing as a consolidation of farms, that is, two farms put together. It is a thing of very rare occurrence. A field may be taken from one and added to another, but it is a rare thing to put two tenements together. If that is done, we have only to add the two values together.

253. But the work of this annual revision beyond the mere writing work, putting down one name instead of another, only comes into operation where there has been a division of a tenement?—Yes.

254. I wish to ask you what you meant last year by telling us that if this revision were done in the country the previous valuation would be thrown away, in fact would not be worth 1½*d.*?—I was alluding to a suggestion that was thrown out for the appointment of local men to revise.

255. I will read you the question and answer; I said, "I am not speaking of parties generally, but of the individual revisor whom you send down to do the work;" and your answer was, "I do not think they could do the work under the system as at present adopted, because I would not allow them to make calculations. They would slur over it, and do it as rapidly as possible, and in three years the valuation, which has cost 325,000*l.* would not be worth 1½*d.*"?—I was bearing the question of local revisors to a certain extent in my mind. We send out men to revise that are only land surveyors, and we do not allow them in any case to give an opinion upon the subdividing of the holdings. They must send up

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and have that aplotment made from the original field notes.

256. I want to know what you meant by telling us that if this revision were done in the country, the whole valuation would not be worth 1½ *d.*?—Because these men would exercise their own judgment.

257. Suppose they did, and exercised it wrongly, and the division of the tenements was wrongly aplotted, do you still believe the valuation would be only worth 1½ *d.*?—I do. It would be very unfair, I am sure. If they charged one tenant on a value of 30 *l.*, and we only charged him on 20 *l.*, and charged the man next door on 10 *l.*, I think it would be wrong.

258. Wrong in that particular instance, but do you think the whole valuation should be thrown out in consequence of that particular case?—In a series of years; because we know that in all Ireland every holding undergoes a change in a series of years. If you take a number of alterations every year in Ireland, and multiply that by the number of holdings, you will find that in four or five years the whole of Ireland undergoes a change. I think about 190,000 alterations were made last year.

259. Those changes of names, and all changes except the division of farms, are done at present by this man?—The names are.

260. What is not done by him; you say the only thing is the aplotment of land?—The aplotment of land.

261. When you speak of these 190,000 alterations, they are all done at present in the country, with the exception of those necessitated by a division of tenements?—Yes.

262. Therefore these could have nothing to do with this change, which you say would render the valuation worthless?—I may have given too short a period when I said three years; it would spread it over a greater number of years.

263. Do not some tenements often undergo changes two or three times in the same number of years?—Yes.

264. Going back to the question of the worthlessness of the valuation if the revision took place in the country, would you still have the townland valuation perfect. That would not be touched?—The 300 *l.* fixed cannot be altered for 14 years.

265. Do you consider that valuation worthless?—I did not say so; I believe I said that the internal subdivisions might be.

266. You said that the whole valuation, which cost 325,000 *l.*, including this townland portion, would not be worth 1½ *d.*?—If these changes continue to go on, and there is an unfair aplotment of the interior of the town lands, then it would be worthless.

267. You think it would be worthless to have a perfect valuation of the town land itself?—What would be the worth of having the 300 *l.* right, if you had 20 or 30 tenements composing it wrong.

268. Would it not assist you in making a new valuation to have the town land correct?—Yes.

269. You have the original documents from which to make the aplotments?—Yes.

270. Then you could calculate correctly at any time the alterations made as soon as you got the lines from the country?—Yes.

271. All these advantages would remain, even although the tenement revision were done in the country, and done, as I have supposed, in the most incorrect form?—We should still know that the gross valuation of the town land was correct.

272. Would you still have the same opportunities that you now have of making the tenement valuation perfectly correct?—That is, the internal revision; if it were sent to us by the local revisor, we could check his work over again and see whether he did it wrong or right.

273. All that would remain to you?—Yes.

274. You consider all that not worth 1½ *d.*?—Perhaps I was a little too hasty when I said that it would not be worth 1½ *d.*

275. You are at present the Commissioner of Valuation?—Yes.

276. What is your salary?—£. 900 a year.

277. Was that the salary that Sir Richard Griffith was getting before you?—No; I think he was only getting 500 *l.* a year.

278. How is it that your salary is 900 *l.* a year, when his was only 500 *l.* a year?—I think if you were to ask Sir Richard Griffith to explain that himself it would be better. The Act of Parliament allows a considerably higher salary, and I think they ought to give me that amount. It is 1,100 *l.* a year.

279. Mr. *Hunt.*] Is your salary fixed, or does it rise?—It is a fixed sum.

280. *The O'Conor Don.*] Your salary, before you were appointed Commissioner, was 400 *l.* a year?—£. 450.

281. Now, as Commissioner, you enjoy a double salary; as superintendent, and as Commissioner?—I do not know whether it is called a double salary or not. There is no superintendent now.

282. Before the change that took place last autumn, the salaries of the superintendent and the Commissioner amounted to the sum that you individually now have?—I think they came to 950 *l.*

283. Then there has been a reduction of 50 *l.* in the transaction?—Yes.

284. You have, amongst your officers, a solicitor?—Yes.

285. He is paid by salary?—Yes.

286. Was he always paid by salary?—Not always.

287. When was the change made? How was he paid before?—By furnishing his bill of costs.

288. That was during the progress of the valuation?—During the progress of the valuation and revision.

289. Have you many appeals now before you?—No, not many appeals now.

290. What are the duties of the solicitor?—There are a great number of much heavier things than appeals; there are a great number of law points with regard to rating and exemption. We have, for instance, a very heavy case of the Belfast Harbour Commissioners; in that case we valued the other day at 20,000 *l.* a year; they appealed against the valuation, and that must be gone through.

291. But apart from appeals, what other cases has he to dispose of?—He has appeals on the annual revision.

292. But I am asking with regard to something that is not an appeal?—I do not understand you.

293. You say that the solicitor has work to do irrespective of appeals?—No, he has nothing to do, but with regard to appeals and cases to be submitted to counsel on points of law.

294. Upon these appeals?—On a variety of questions.

295. What

295. What are these questions?—The solicitor is here, you had better examine him, perhaps.

296. At all events, he was previously paid by fees; and now, when as you say there are very few appeals, you have made him an officer of the department?—You can have the whole correspondence with the Lord Lieutenant at the time we went into the subject. It was a matter of considerable economy; the salary is only 300 *l.* a year; the amount of his costs would have been thousands.

297. Have you been able to get the returns asked for by the Committee when they last met?—I have not brought the return of the town land valuation that was asked for, because we could not make it out; we were unable to make it out from the dates that were required. We were asked for the dates at which each person went into the field, commencing in 1826 or 1829, and we could not trace them out.

298. You could trace out the cost of the town land valuation conducted in the baronies?—No; the accounts were kept in counties; we could give the cost of any county. In our returns the cost of every county is given.

299. You have no means of ascertaining the return as to the baronies?—None at all.

300. With regard to the townland valuation?—No.

301. There were no accounts kept of the actual cost of each individual barony?—Not at all; it was only for each county.

302. Was the valuation strictly a baronial one; did the valuator go and value one barony first, and then another, or was it simply a county valuation?—To answer that I should be referring to hearsay.

303. With respect to the annual revision, you mentioned last year that the expense of the annual revision of each county is calculated separately?—It is in the return that I furnished.

304. There are three tenement lists, are there not; one for the treasurers, one for the Poor Law guardians, and one for the office?—Yes; and for each town under local acts.

305. How often are these made out; we will begin with the office copy; how often is that made?—The office copy, in some districts, will last for three or four years; in other districts it will not last so long. With regard to all those details, I should be glad if you would examine the gentlemen in charge of the documents.

306. I thought that you, as the head of the department, would know how often the copies were made?—I should say every three or four years.

307. I think you said last year that they were made every year?—There is an office copy always made in anticipation, on which corrections are carried out.

308. What do you mean by an office copy made in anticipation; do you mean a new copy made each year for the office?—We ascertained that in three or four, or five years, all documents require to be renewed; then we do a proportion of each division every year. Suppose there are five counties in each man's district, he endeavours to get a whole county complete, so that he would not have five lists to do in one year.

309. You told us last year in answer to Question 7358, that there were two copies made, one for the county treasurer, and another for the office every year; and, speaking of the county of Roscommon, you said, they cost 60 *l.* each, or 120 *l.* for the two?—There is a new copy made every year for the treasurer of the county.

310. That, you told us, cost 60 *l.*, and you told us also that there was another copy for the office made every year, which also cost 60 *l.*?—Yes.

311. Is that the fact?—I think it is.

312. You think there is a special office copy made every year?—Yes.

313. Your evidence varies considerably from that of last year; that is why I press you upon the point?—I should much prefer you to ascertain the details from the gentlemen who does the work; I am not quite sure about them.

314. Although you are the head of the Valuation Office, you cannot tell us what is the rule with respect to the making of these copies?—I cannot, with the degree of accuracy you seem to require; whether the whole is copied or not I cannot say.

315. I do not require anything more than an answer to the question which you answered last year; you told us then, without any hesitation, that there were two copies made of this valuation; this was an item in the expenditure for the county of Roscommon, and you set that down as 120 *l.*, 60 *l.* for one copy, and 60 *l.* for the other, as the annual charge?—Yes.

316. Now, you are not able to tell whether that is correct or not?—I will state then, that there are two copies made every year.

317. One for the treasurer every year?—Yes.

318. And one for the office?—One for the office, or one to amend for the treasurer of the following year, and there is a third copy, which is the clerk of the union's copy; it is made every fourth or fifth year, in addition to the corrections made in it annually.

319. I do not know what you mean by a copy prepared for the treasurer next year?—We could not in one year copy the whole of Ireland a second or third time. The very instant a revision is over we commence a fair copy, including all the corrections made for the treasurer. That is in the autumn of the year; when the revision is over, in the spring of the following year, we correct that new copy, and issue it to the treasurers. Then in the autumn again we set about making another copy for the same reason.

320. Then it would appear that there are two copies made for the treasurer?—Only one issued each year.

321. You have a copy made in advance?—Yes; otherwise we could not carry out the work. Mr. Duffy, who has had very great experience, and has been longer in the establishment than I have, will be able to give you the details with more accuracy than I can.

322. Besides a copy prepared for the treasurer, there is a copy for the office itself, is there not?—Yes. I am not clear whether there is a new copy for the office every year, or whether it is only every third or fourth year.

323. You told us last year that a great portion of the expense was in consequence of the renewal of the maps; how often are these maps renewed?—In some districts as often as once in four years, but I should say, for all Ireland, about once in five years. We have all the maps here to show you that the Chairman called for.

324. In answer to a question by the Chairman with regard to your being Commissioner for

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Bray Commons, you stated that this commissionership was one that had no salary attached to it, but was merely honorary?—Just so.

325. Were these Commissioners a corporate body having an office?—No, except a solicitor's office.

326. Where was that?—At No. 11, Dame-street.

327. Will you read this advertisement (*handing the same to the Witness*)?—"Bray Commons.—To Contractors.—Estimates for works to be executed on the Lower Commons of Bray, in the county of Dublin (in accordance with the plans and specification of R. W. Frith, Esq.; to be seen at the office of the Commissioners of Bray Commons, at No. 6, Ely-place, Dublin) will be received up to the 1st day of January, 1861, by Finlay W. Cusack, Esq., No. 50, Dominick-street, Dublin."

328. Then the office of Commissioner of Bray Commons is not in Dame-street, but at No. 6, Ely-place?—No; that must have been put in by Mr. Cusack, but never with my authority.

329. Were you ever aware of its being put in?—Not until I saw it at this moment.

330. Did any estimates of works or plans come in to you of the Valuation Office, No. 6, Ely-place?—They were sent sealed to me to that address. I consider that that work was a very creditable one. It was a most marvellous piece of reclamation. We carried it out without getting anything for it, after four or five years, and we sold these commons that were not worth anything for over 11,000 *l.* There is a friend of mine, Mr. O'Reilly Dease, who will come forward and speak upon the nature of the works that were carried out in these commons that were once worthless. We sold 23 acres for 11,000 *l.*

331. If there was an office for the Bray Commons in Dame-street, why did the solicitor issue the advertisement in that way?—That is not from the solicitor; that is from Mr. O'Reilly Dease's land agent. It must be he who put it in.

332. Mr. Cusack?—Yes.

333. Of course he was perfectly aware of how these Commissioners carried on their business?—It was done probably to oblige and to save me trouble. I am sure that Mr. O'Reilly Dease and Mr. Cusack did that to accommodate and to oblige me.

334. None of these plans of works were done in the office?— I daresay there might have been a few of them coloured; I should be sorry to say that there were not.

335. Coloured by the officers?—Yes.

336. And paid for by the public?—No, by me out of the funds of the commons. I can give the name and the date as regards anything done after hours.

337. This was done after hours?—It was done after hours, and paid for out of the funds of the commons.

338. Has there been any revaluation of the tenement valuation in any county in Ireland?—There has been no revaluation of any county in Ireland published, but we have revalued some portions; we have revalued nearly the whole county of Dublin.

339. Under what Act of Parliament?—We are not under any Act; we did it in anticipation. There was an Act brought in, I think, by Mr. Fortescue, the Attorney General, and Mr. Childers, in 1865 or 1866, and we directed the revisors to go over and revalue a certain portion of the county of Dublin to ascertain and adjust the scale. We thought that the Bill would pass, and we were prepared to issue the valuation at once.

340. So you commenced the valuation before the Act was passed?—We did.

341. Who paid for the expense of it?—The county of Dublin paid the expense; it is very little in addition to the annual revision, because they revised as well.

342. Under what Act of Parliament did you charge the county of Dublin?—I suppose under the Annual Revision Act.

343. You think that that Act which allows the county of Dublin to be charged for the annual revision entitled you to charge the county of Dublin for that new valuation?—It was a new experiment; we wanted to ascertain the scale.

344. And you made the county of Dublin pay for the experiment?—The grand jury were, I believe, perfectly well aware of it.

345. That they were paying under an Act of Parliament before it was passed; an Act that might never pass?—It never passed.

346. Do you think that that was a legal course of procedure?—I do not think it was illegal.

347. The Valuation Office have not made any other counties pay any portion of that?—No.

348. Have you made any county pay for work done in other counties?—Certainly not; that would be dishonest and unfair.

349. Mr. *Hunt.*] I wish to call your attention to the early part of your evidence as to the propriety of having a new general valuation; do you think that at present there are certain inequalities that require correction?—I do.

350. That you attribute to the fact that the previous valuation extended over a considerable period?—Yes.

351. Though a valuation may be conducted on the same principles, if it extends over a considerable period that may produce an inequality?—Yes, of course; if the rents fluctuate, and the country becomes depressed, you cannot value satisfactorily.

352. I understood you to say that there were two elements in the calculation; one the amount of rates and taxation, and the other the growing and producing power of the land?—Yes.

353. If at the commencement of your general valuation you had struck a general average of rates and taxes over the whole of Ireland, and had struck a similar average at the end of the valuation, would there have been a very considerable difference in the amount?—I think there would.

354. The fact was, that the amount of pauperism at the commencement of the valuation was very much more than at the conclusion of it?—Yes, much more.

355. The consequence is that one valuation was made when there was an exceptional excess of poor rate?—Certainly.

356. With regard to the producing power of the land, you are by the Act bound to estimate on the basis of a certain price per hundredweight of the different produces, but within six years (the period over which the valuation extended) a plot of land might, in consequence of agricultural improvements, produce a much larger quantity than it would at the commencement of that period?—Quite so.

357. On

357. On account of those two considerations you think it desirable that there should be another general valuation?—Yes, of those counties that require it.

358. I do not know whether you can mention, without book, those counties that you think are now unequally low as compared with the rest of Ireland?—I have a list that I can put in.

359. The revision as regards agricultural land is merely with reference to changes of occupation, is it not?—That is all.

360. But with regard to land, the valuation of which is continually changing by reason of buildings, or the working of mines, fisheries, and so forth, you have the power to revise in respect to alterations in value?—Yes, and I may mention that we have added 135,000 *l.*, to the valuation of Belfast in five years.

361. If you were revising that kind of property from year to year, but not revising agricultural land, might there be an unfairness as between those two kinds of property?—Of course.

362. That would be another reason for a general valuation?—Yes; in the county of Dublin too we have added over 120,000 *l.* to the valuation.

363. There is an appeal from your valuation to the quarter sessions under the Act 15 & 16 Vict.?—Yes.

364. And that appeal is final, I believe?—It is final, except in certain cases, where we can go to the superior court on questions of law.

365. That is, I suppose, on a case stated?—Yes.

366. Not so much an appeal from them as a point reserved by them?—Yes.

367. But in the case of a point reserved, when the court of quarter sessions have the opinion of the court of law, the court of quarter sessions finally decide?—Yes.

368. Were there many cases of appeal from your first valuation?—Yes, in the early times; in the famine period there was an incredible number of appeals; from one or two baronies of Tipperary alone we had over 5,000 appeals.

369. Have you any statistics as to the number of cases where the appellant succeeded?—I think the solicitor has; I think there were very few cases that succeeded, but they put us to an enormous expense and labour in defending the valuation.

370. Was that at the commencement of the valuation?—Yes.

371. As the valuation went on did the appeals diminish?—The appeals diminished as the valuation went on.

372. Did you find that there were more appeals in some counties than in others?—Yes, a great many.

373. Was that with reference to the period at which the valuation commenced, or with reference to the feeling in the county?—The feeling in the counties. There were parties who, I may say, trafficed in the appeals, and got them up.

374. I suppose that at first the principles on which you proceeded were not so thoroughly understood as they were afterwards?—They were not.

375. And parties appealed who did not understand the principles laid down by the Act, who would, perhaps, not have appealed if they had more fully understood them?—Just so; as we have gone on things have become gradually smoother in the way of our working, and the people in the country are pretty well satisfied that we try to do what is right.

376. You think that the valuation of your department has acquired the confidence of the country generally. I am pretty sure it has.

377. Appeals can be made against annual revisions as much as against the first revision?—Yes.

378. Have there been many appeals against your revision list of late years?—Not many; I cannot say that they are numerous. The fact is, they generally refer it to ourselves, and say, "We know you wish to do what is right, and we shall be satisfied if you will send down another person to examine, and if you find it wrong you can put it right."

379. They bring to your notice circumstances which you may have overlooked; you then reverse the examination, and that is generally satisfactory to the quarter sessions?—Yes.

380. Still, there have been some appeals to quarter sessions against your annual revisions?—Yes, there are some pending. I have some over this morning.

381. Have there been many lately?—No, they are generally heavier cases; not the trifling cases that we used to have.

382. Have the appellants been successful in these cases for the most part?—They have rarely succeeded, because we never go to court unless we are perfectly satisfied that we have a very good case.

383. I do not think that the Committee have been told for what purpose your valuation is used?—I have a paper here which states the purposes. "The following are the principal uses to which the General Valuation is applied, viz.:—For the Repayment of Government Advances and levy of Grand Jury Rates, which amount to the sum of about 1,075,843 *l.*; Poor Rate, 723,843 *l.*; Income and Property Tax (Schedules A. and B.), 249,632 *l.*; Municipal Rates, 261,986 *l.*: total, 2,311,304 *l.* It is also used for the regulation of spirits, and other licenses, and as a check on the payment of succession duty. The elective franchise is also regulated by it in the several counties and boroughs, the test in counties being where the premises are valued at 12 *l.* and upwards, and in boroughs at over 4 *l.* The total valuation of Ireland now amounts to over 13,414,782 *l.*; before made by this department it was about 11,000,000 *l.*"

384. I gather from that that your assessment is the basis for all Imperial and local taxation?—Everything.

385. And also for the purpose of ascertaining those who are entitled to political privileges?—Yes.

386. So that every voter, every ratepayer and taxpayer has the strongest interest in not having his assessment placed too high?—Yes.

387. Notwithstanding that the appeals have been very few generally for the last few years, and now amount to almost nothing?—The appeals are very few.

388. Sir *Frederick Heygate.*] What is the annual cost of the revision of the survey?—£. 24,400.

389. What is the proportion of the charge to the counties?—£. 12,200.

390. A moiety?—Yes.

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391. In valuing the land originally, would you explain to the Committee upon what principles you went?—The valuation was based upon a scale of agricultural prices mentioned in the Act.

392. Will you explain to the Committee what class of men these were who made this valuation?—The greater number of them had been in Sir Richard Griffith's employment; they were agriculturists and gentlemen farmers, men that had farmed extensively themselves; they were also professional valuers.

393. *The O'Conor Don.*] Are you referring to the townland, or to the tenement valuation?—Both; they are chiefly the same men who valued both.

394. Sir *Frederick Heygate.*] Are you aware that the valuations, especially those made in the north, closely approximated to the actual rent paid to the landlord?—I think so.

395. Did you ever hear it stated that, in a great number of cases, they were the exact sums?—No, I did not.

396. Were these men who went through the country to make their valuation competent judges of the value of land?—Yes, I think they were.

397. Chemically?—Yes, I am sure they were; they were able to tell the qualities of the soil, what it was best capable of producing, and the quantity it produced; the quantity of oats, wheat, barley, or flax, and the quantity of cattle stocked on it.

398. Geologically?—Yes; they had to consider the component parts of the soil; that was a material question to take into consideration.

399. The distance from markets?—Yes; all local circumstances had to be taken into consideration; the distance from towns, and so on; in Londonderry, for instance, they had to add a per-centage for town influence.

400. Would this be one of the instructions, to consider what the ordinary letting value of the land was in each locality?—It would be an element that they would have to consider as affected by local circumstances; the effect of the growth of flax, for instance, and of elevation, would have to be considered. Above 800 feet elevation, we reduced the valuation, although the quality of the soil might be the same as at 400 feet elevation, because of the cost of labour, and the climate not being so good.

401. Are you aware that in England, supposing the height above the level of the sea to be the same in different counties, and the quality of the soil the same, and the distance from town the same, still, by the custom of the country, there exists the greatest possible inequality in the letting value?—I am not aware of that.

402. Are you aware that the value of land depends very much upon what the customary renting value is in the county?—It would be influenced by it.

403. Take the case of Northamptonshire and Herefordshire, where you might find a difference of 5 *s.* (or one-fifth of the value of the land) per acre, the quality being the same. If you were to try and let the land in Herefordshire at the same rate as in Northamptonshire, you would be told that the land, although similarly circumstanced, had a less value in one county than in the other; is that the case, in your experience, in Ireland?—It is; I mentioned the case of Westmeath, and Galway, and Roscommon; the same quality of land on the west side of the Shannon would not bring as high a rent as on the other side, there being nothing but the river between the two.

404. In making your valuation you took such circumstances as that into account?—Yes; we considered all these local circumstances.

405. You mentioned as one reason why the valuation of Ulster was higher than in other parts of Ireland, not only superior cultivation but the growth of flax?—And being recently valued.

406. Can you inform the Committee whether the fact of flax being commonly cultivated added much to the ordinary value of the land in Ulster?—I could not exactly say the amount, but I know it has added to the value and the industry of the people. A valuator going and looking at the tillage in Ulster must value it higher.

407. I am alluding to flax alone. Are you aware that flax is generally looked upon as a deteriorating crop?—If flax is cultivated too frequently in the same ground I believe it is highly injurious. I should say that flax ought not to be cultivated in the same ground at intervals of less than 10 years.

408. Are you aware that it is stated as a fact that the annual produce of flax per acre is every year getting less?—I believe it is.

409. Therefore is not that a reason why in any future valuation of Ulster especially, it should be made at a less rate?—Yes; if it has been materially taken into account in the valuation.

410. It was a mistake originally to suppose that the cultivation of flax added to the value of the land?—It does give an additional value.

411. Would you state what you consider to be the difference between the northern counties and the south and west in point of valuation?—I am sure 15 per cent.

412. In Ulster what amount below the letting value is the Government valuation supposed to be?—I think if you added 2 *s.* in the 1 *l.* you would have a fair letting value.

413. Is it not often the case that the valuation is equal to or even more than the rent?—I am not aware that it is more than the rent unless it is in the case of some large landed estates that are let at very low rents.

414. Have you never had that fact brought to your notice?—No.

415. You say that there is a difference between the north and south of 15 per cent.?—I am sure there is.

416. Is not the difference still larger?—In some cases it may be as high as 20 per cent.

417. In the county of Cork are there not parts where the difference is very much greater?—I should say, taking the whole county of Cork, it would not amount to more than 20 per cent.

418. You say that 20 per cent. would be a fair average?—Yes.

419. Upon this valuation all the taxation of the country is based, is it not?—Yes.

420. Therefore in fact the south of Ireland especially escapes at a much less rate than it ought to do?—Certainly it must.

421. And with regard to the income-tax and Imperial taxation, an injustice is inflicted upon the north of Ireland?—Yes, it is higher than the south.

422. Returning

422. Returning to the description of the individuals who have valued the property, you stated that they were agriculturists?—Yes.

423. Will you define an agriculturist?—A man that has studied in some college, and has afterwards farmed himself.

424. Can you find men, however much knowledge they may have of agriculture, who are competent to go from place to place in the country and make a valuation?—We had some. We are not re-valuing now, we are only revising, the valuation being completed. We had some very first-class men, who were a long time in the service; for instance, Mr. John Boyan and Mr. Pierce Ryan, and some other most valuable men, who understood the subject thoroughly.

425. In making these deductions from the valuation, did you ever take into account the existence of tenant-right in the north of Ireland?—No.

426. That is not an element in your calculation at all?—None.

427. You merely made a deduction on account of ordinary rates?—Yes.

428. At the time of the valuation, was it not the fact that there was a rate in aid levied on the north to assist the south?—I believe there was.

429. Was that rate in aid deducted from the value?—No, because it had ceased long before we commenced the north of Ireland.

430. Will you give me the date when you commenced the north of Ireland?—In 1859 or 1860. We had to go as the Ordnance survey went.

431. You say there is no connection between the tenement valuation and the town land valuation?—No absolute connection. In Roscommon we used it as a check.

432. Was the tenement valuation entirely a new valuation?—It was.

433. Still you had the town land valuation, as far as it was complete, as a check upon the tenement valuation?—Yes.

434. They were in point of fact unconnected?—They were.

435. I wish to know whether the fact of this rate in aid existing at the time of the town land valuation, was taken into account when the tenement valuation was made?—I think not; it could not be; take the case of Londonderry.

436. I am not speaking of Londonderry particularly?—Ulster was made long before the poor rates were introduced.

437. You state that some business of your office relates to appeals?—Yes.

438. Is there not a very large appeal connected with Londonderry Bridge?—Yes.

439. How does that stand at the present moment?—It was argued in Dublin, and decided against us.

440. Are you taking any further steps?—The solicitor has that and the Belfast case under the consideration of counsel at the present moment.

441. Do you consider your office as of much value with regard to the sales and purchases in the Landed Estates Court?—Yes; there is no sale takes place without reference to our office; they never think of such a thing; we are obliged to give a certificate of value withregard to every property brought into the Court of Chancery.

442. That is to say, of the Government valuation?—Yes; it would not be entertained without it; it would not be admitted into the court.

443. Is the map which accompanies the conveyance or the conditions of sale brought into your office?—Yes.

444. And you check it?—Yes.

445. Are you aware of the mistake that was made the other day in the case of the Earl of Lanesborough, where a portion of property was conveyed to the wrong person?—That class of work is not done in our office, but by the Ordnance Survey in Phœnix Park; there was a mistake made there.

446. You have no connection with that?—None whatever.

447. Mr. *Hunt.*] What is the right interval in your opinion for a general revision of the country?—I think a revision of Ireland would be required about every 14 or 16 years; the valuations we made 14 or 16 years ago require now to be revalued.

448. You think that period is not too long?—No, not too long.

449. Colonel *Forde.*] Can you account for it that in the north the landlords pay their income tax from their rental rather than from the valuation?—I am not aware of it.

450. Have they an alternative of paying either on the rental or on the valuation?—Yes.

451. This would show that your valuation was higher than the rent in the north?—It would.

452. For local purposes, if the county is valued on the same rules, it does not much matter whether it is a trifle higher or lower?—Not for local taxation.

453. But when that is used for Imperial purposes it does make a great difference?—Of course it does.

454. Then, of course those who pay income tax on your valuation, rather than on the rental, are not paying on the full amount they receive?—No, they do not.

455. And if the Government would take the rental in such cases to charge income tax on, they would be so much the richer?—Certainly.

456. Mr. *Pollard-Urquhart.*] Is your valuation very much appealed to in the case of re-letting lands when they come out of lease?—Yes.

457. You stated that you added 120,000 *l.* to the valuation of Dublin; does that arise from new buildings, or improved agricultural produce?—We have no authority to value; it is particularly from new buildings.

458. Is it altogether new buildings?—Yes; altogether new buildings.

459. Do you not think that agricultural skill throughout the country has been very much improved during the last 15 years?—Greatly.

460. Also agricultural capital?—Greatly.

461. The railways in some places have opened new markets for fowl, butter, and other things?—Yes; the railways have been the means of great improvement.

462. And these causes have operated more in some districts than in others?—Yes.

463. Therefore, the inequalities of valuation increase very much every year in consequence of these causes operating in some places more than in others?—Yes; of course they must have that effect; the railway communication of course facilitates transit, and brings the goods to a better market; where there is no railway communication the markets of course are not so good.

464. You were speaking of the expense of valuing different portions of Ireland; I suppose, generally speaking, the worse the land is, the greater is the proportionate expense of valuing it?

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it?—I do not think that that would very materially enter into the account; for instance, a man may get over a greater area of mountain district than of close tillage; in a close tillage country a man could not get over the same ground as in pasture or mountain ranges.

465. You think it would not take longer to value a thousand acres in the mountain land of Kerry than a thousand acres of grass land in Meath?—I do not think it would take so long.

466. Nevertheless, a thousand acres in Meath, generally speaking, are much more valuable than a thousand acres in Kerry?—Yes.

467. Therefore, the probability is, that the proportion which the expense of valuing bears to the letting value of the land would be greater in the case of bad land than in the other?—Yes.

468. Mr. *Ayrton.*] Will you explain to the Committee what have been the principles of valuation that have been in force since the system began; will you look at the Act 6 & 7 Geo. 4, c. 62 (26 May 1826), and state to the Committee what was the first system?—Section 7 states, "That the valuation of all lands for the purposes of this Act shall be made with reference to certain general average prices of the several articles following, and to none other, that is to say—"; then follows the scale, and it says, "All houses shall be valued at the sum or rent for which every such house respectively could be let by the year, deducting therefrom one-third part of such sum or rent."

469. Was the mode of valuation again altered in 1846?—It was.

470. Will you state what it was then to be?—Under the 9 & 10 Vict., c. 110 (28 August 1846), it was enacted, under section 9, "That in every valuation hereafter to be made under the provisions of this Act, the Commissioner of Valuation shall cause to be valued every tenement which is a rateable hereditament under the provisions of an Act passed in the Sessions of Parliament held in the first and second years of the reign of Her present Majesty Queen Victoria, intituled 'An Act for the more effectual Relief of the Destitute Poor in Ireland,' and shall also cause every such tenement to be separately valued by the valuation, and the valuation thereof shall be made upon an estimate of the net annual value (that is to say) of the rent for which, one year with another, the same might in its actual state be reasonably expected to let from year to year, the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any, except tithe rent charge, being paid by the tenant."

471. After that, was there any change made in 1852 as to the principles of valuation?—Yes; under the 15 & 16 Vict. c. 63 (30 June 1852), it was enacted, in section 11, "In every valuation hereafter to be made, or to be carried on or completed under the provisions of this Act, the Commissioners of Valuation shall cause every tenement or rateable hereditament hereinafter specified to be separately valued, and such valuation in regard to the land shall be made upon an estimate of the net annual value thereof with reference to the average prices of the several articles of agricultural produce hereinafter specified, all peculiar local circumstances in each case being taken into consideration, and all rates, taxes, and public charges, if any (except tithe rent charge), being paid by the tenant."

472. So that under the Act now in force, there are two principles of valuation for property in Ireland?—That is for lands and buildings.

473. And for other classes of property?—Yes.

474. And is there also a provision under the 17th Victoria for the constant revision of the valuation, the entire valuation of certain classes of property?—Yes, there is.

475. Will you state the classes of property which are liable to be entirely revalued?—Under the 4th section of the 17 Vict. cap. 8, it is enacted, "And for the purpose of providing for the necessary revision of the valuation of the rateable tenements and hereditaments the limits whereof shall become altered, and also of rateable tenements or hereditaments the annual value of which is liable to frequent alteration, such as fisheries, railways, canals, tolls of roads, bridges, mines, gas and waterworks, and buildings;" then follow the directions.

476. While, then, other property in Ireland would remain constant, these two classes which you have mentioned would be liable to be enhanced according to their prosperity and condition?—Yes, and there have been a great many complaints on that score with railway companies in Ireland. We had a very heavy appeal case, and they endeavoured to show that we valued the railway from Dublin to Cork up to its letting value, whereas land was valued at 25 per cent. under, and they demanded a reduction in the valuation of the railway to bring it equal to the valuation of the land, so that they might not pay a disproportionate amount of taxes.

477. The one property would be valued upon the present state of things, and the other upon a state of things existing 20 years ago?—Just so.

478. And that is considered by those who have property which is enhanced for rating purpose, extremely unjust?—Yes.

479. In the Bill submitted to Parliament in 1866, was it proposed to lay down a better rule for the valuation of all property?—It was.

480. Will you state what was the general rule in that Bill of 1866?—It was intended to reduce the system of valuation in Ireland to a uniform scale, that is, the letting value. "Which valuation shall be made upon an estimate of the net annual value of such tenements and hereditaments, that is to say, the rent for which, one year with another, each tenement or hereditament might, in its then actual state, be reasonably expected to let from year to year; the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain the same in its actual state, and all rates and taxes to which the occupier may be liable being paid by the tenant." That embraced all the different classes of property valued under the existing law.

Thursday, 29th April 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. Fitzwilliam Dick.
Mr. McCarthy Downing.
Colonel Forde.
Colonel French.
Mr. Herbert.
Sir Frederick Heygate.
Mr. Hunt.
Mr. G. Moore.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. JOHN BALL GREENE, called in; and re-examined.

Mr. *J. B. Greene.*

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481. Mr. *Ayrton.*] WILL you be good enough to explain to the Committee what has been done with reference to exemptions from valuation of different classes of property?—At present there is over 350,000 *l.* worth of property exempted from assessment in Ireland.

482. Can you state by reference to the Act what are the classes of property which are exempt?—The 17th Vict. c. 8, s. 2, enacts, "In making out the lists or tables of valuation mentioned in the said firstly hereinbefore-mentioned Act, the Commissioner of Valuation shall distinguish all hereditaments and tenements, or portions of the same, of a public nature, or used for charitable purposes, or for the purposes of science, literature, and the fine arts, as specified in an Act of the sixth and seventh years of Her Majesty, chapter thirty-six; and all such hereditaments or tenements, or portions of the same, so distinguished, shall, so long as they shall continue to be of a public nature, and occupied for the public service, or used for the purposes aforesaid, be deemed exempt from all assessment for the relief of the destitute poor in Ireland, and for grand jury and county rates."

483. Have any exemptions, of a difficult nature arisen under this clause?—Yes, there are numerous questions continually arising. There are the cases of Londonderry Bridge the Londonderry Harbour Commissioners, the Belfast Harbour Commissioners, and the Dundalk Harbour Commissioners. This is a case of property which we have recently valued. The Londonderry case went to the Court of the Queen's Bench, and it was decided that we were right in our valuation. They appealed to a court of error, and four judges against three decided in favour of exemption. All the other cases will probably be decided according to that judgment, by the assistant barristers at quarter session.

484. They would be all held to be exempt?—Yes; we believe that the judgment is different from that in the Mersey Dock case.

485. Do you know whether this rule of exemption has been constant throughout these Acts, or has it varied?—I think they have been much the same throughout the valuations; but the decisions have been very conflicting in some counties. The same class of property has been decided by one barrister to be exempt, and by another to be rateable.

486. If these exemptions are carried out to the full extent according to the most recent decision, it would tend to exempt a great deal of property?—Yes; I should say that if these exemptions are carried out they will affect more than half-a-million of property.

487. Do you think it desirable that the principles of exemption should be reconsidered?—Certainly.

488. Have you examined into the records of the office in order to obtain a return of the date at which the valuation of each county was complete under the present system?—I have. (*The Return was put in,* vide *Appendix.*)

489. *The O'Connor Don.*] When you say complete, do you mean issued for rating purposes?—Yes.

490. Mr. *Ayrton.*] Have you obtained a return showing a list of the counties and their value which you consider ought now to be revalued?—Yes. (*The Return was put in,* vide *Appendix.*)

491. Have you made anything like an approximate estimate of the change that would be made in the value if these places were revalued?—Yes; the matter was gone into very carefully by Sir Richard Griffith and myself. Some of his principal valuers, Mr. Boyan, Mr. Pierce, Ryan, of Wexford, and several other valuers have gone carefully into it. We ascertained the amount that should be added to the counties that were valued so many years ago, in order to bring them to a uniform rate with the north of Ireland. (*The Return was put in,* vide *Appendix.*)

492. Can you also give the Committee a statement showing the number of years that have elapsed since the valuation was complete in the counties which have been valued?—Yes.

493. Have you made any inquiries to ascertain the probable difference between the prices of agricultural produce set down in the last Act and the prices which would rule at the present day, supposing that system were still adhered to?—Yes.

494. Will you state what you consider to be the present prices which should be substituted for those in the last Act?—I have a statement showing the average prices of agricultural produce in 24 towns in Ireland in 1864. The general averages are these: wheat per hundredweight, 9 *s.*, as against 7 *s.* 6 *d.* (*the price in the Act*);

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Act); oats, 5 *s.* 7 *d.*, against 4 *s.* 6 *d*; barley, 7 *s.*, against 5 *s.* 6 *d.*; butter, 105 *s.* 2 *d.*, against 65 *s.* 4 *d.*; beef, 53 *s.* 10 *d.*, against 35 *s.* 6 *d.*; mutton, 68 *s.* 6 *d.*, against 41 *s.*; pork, 42 *s.* 2 *d.*, against 32 *s*; flax, 71 *s.*, against 49 *s.*

495. If the system of taking prices as a basis is to be adhered to, you consider that the basis would have to be altered in those particulars?—There should be a new scale of agricultural prices conformable with an average of the last two or three years.

496. Is it your opinion that agricultural price ought to be laid down by the Act of Parliament as a basis, or that the basis ought to be the proper letting value?—I am quite in favour of the letting value as a basis.

497. Supposing the agricultural basis is to be maintained, is it your opinion that there ought to be some provision for revising that basis at intervals?—Yes, I should say so. This table shows the difference in the scale of prices adopted.

498. Would you have the same scale prevailing throughout the whole period of the re-valuation, supposing the country were to be re-valued?—Yes; because it would only take about three years, and I consider that there would be no great fluctuation in that time. Prices might probably be a little higher. The tendency is to rise. Butter is higher now than stated in the list of prices that I have given, and beef too.

499. Do you think it was one of the misfortunes or difficulties incident to the original valuation that is extended over so long a period, and so became by mere effluxion of time extremely unequal?—Certainly, that was the cause of it.

500. And it would be the merit of a valuation that it would be done within a very short time, and would be approximately equal?—Quite so.

501. You think that the time would be within three years?—I do.

502. With regard to the expense of the re-valuation, do you consider that it would be very great, or that, having all the materials before you that you now possess, it could be done with comparative economy?—Yes, I have gone very carefully into it since I came to town. Knowing the position in which we are, with our documents worked up and perfected every year, to the present time, I am satisfied it could be done for a very reasonable sum.

503. *Chairman.*] For what amount?—I have estimated it at 50,000 *l.*

504. For a revision, or a new valuation?—A new valuation.

505. *The O'Conor Don.*] For the whole of Ireland?—No; for the counties specified in the return that I have given in.

506. Three provinces?—Yes.

507. Colonel *Forde.*] You mean that the rest of Ireland should be re-valued on the same scale, and on the same terms as the north is, which is now complete?—Yes, precisely.

508. Mr. *Ayrton.*] You have stated that the materials you possess are now so full and complete that it would not be a very great effort to re-value; will you explain to the Committee precisely what is done by the commissioner to keep up the present valuation as complete as possible, without a re-valuation?—Every tenement in Ireland, from the largest farm to the most minute, is laid down on our map. Every tenement in Ireland, no matter how minute, is laid down on the Ordnance maps, and corrected annually. We have every house and building measured and classed. We give the dimensions and the cubical contents. This is done in towns, cities, villages, and country houses. All the most expensive part of the valuation is done, the computation of areas, the qualities of the soil, and so on, so that we should only have to send skilful valuers to revise the valuation of each district.

509. The boundaries and all the details are laid down on the six-inch scale?—Yes; portions of Ireland are done on the 25-inch scale, but towns are on the a sixty-inch scale.

510. Then you have a schedule of the owners corresponding with the map?—Yes; owners and occupiers, the area, the value of the land, and the value of the buildings, in every instance.

511. The boundaries of each tenement are also carefully laid down on the map; each separate holding?—The boundaries of every tenement are laid down and numbered to correspond with the terrier.

512. Is there very much use made of these maps when they have to be done again after a certain interval?—Yes; every Ordnance sheet contains about 15,000 acres. The reviser, when he goes into the field, is obliged to take it with him in wet weather or dry. He has to get over the ditches with it in his hand; besides that, the changes that have to be made are numerous, and have to be recorded on the map, so that, in about four years, we get a new set. As soon as a county or the portion of a county gets worn out, we give it to the draughtsman to make another map.

513. Do you keep the old one amongst your records?—Yes, to show the changes.

514. And you have a new map, which represents the last phase of the old map?—Yes.

515. For the purpose of laying the new boundaries, you have to go over the ground again and again?—Yes, every year.

516. And every change of boundary is compared by one of your officers, on the ground with the map?—Yes.

517. So that the maps are undergoing constant revision tending to their perfect accuracy?—Yes, every new fence is accurately measured on the map from a given point that the surveyors find.

518. When he hears of any change, or has reason to believe that there are any changes, he goes to the place as soon as possible and records these changes?—Yes.

519. Generally within a year?—It must be done within a year; before the first day of the following assizes, in order that they may have a correct assessment.

520. *The O'Connor Don.*] When you say that every new fence is entered upon this map, do you mean to say every fence made within a tenement?—No; I mean every fence that forms a farm boundary.

521. Mr. *Ayrton.*] Do you supply tracings from your maps, whenever required, to any persons?—We give tracings, copies, and certificates of valuation to any person that applies.

522. What charge is made for that?—It is very small. The charge is about a 1 *s.* an hour; for stationery and for the trouble of searching we charge an extra shilling, so that it comes to about 2 *s.* an hour.

523. You only charge the public the actual expense of making the tracing, as required?—That is all.

524. There

524. There is no fee to cover the expense of keeping the boundary map?—No.

525. There is no charge for that?—No.

526. Are the demands for these tracings very numerous?—They are. I may say that we do a great deal without any charge. If there is a dispute between landlord and tenant, one of them will write and say that the quantity is wrong, and that he cannot make it out, and will ask us to send a tracing and a copy of the valuation. We send it, and make no charge for it, and it generally settles the question. Tenants themselves correspond very largely with us.

527. What do you do with the sums that you receive for giving out copies?—The sums are paid once a month into the Treasury.

528. What is the amount received in a year?—About 500 *l.* a year.

529. Is the labour of revising the maps pretty equal over different counties, or do you find it unequal?—We find it unequal.

530. Does it depend very much upon the way in which the landowners treat their estates?—Very much.

531. And if they are embarking in enterprises of improvement, you have to follow all the improvements, and take down all the changes that they make?—We have.

532. Having a large establishment in Dublin, you are enabled to send to each district as many competent persons as are necessary to do the work?—We are.

533. Do you think if the work was split up, that facility would be lost?—Yes. I do not approve of the idea of splitting it up at all.

534. With regard to the valuation, do questions arise as to its accuracy?—Yes, they do frequently.

535. What facilities have you for checking any disputes of that sort by your concentrated department?—We look to our original notes in case there is any question raised as to the value of the soil, to see whether any mistake has been committed. We examine the original documents, and, if necessary, we send a person who was not previously on the ground, and he makes an independent report without knowing anything as to what the first man has done.

536. Therefore you are enabled to have all the work checked by skilled and experienced persons who have not been employed previously?—Yes; hands very well trained indeed.

537. Upon receiving these reports, do you carry on any investigation by the heads of the establishment in Dublin to arrive at a right conclusion?—It is the duty of the heads of the department, when the work comes from the field to check it, and carefully examine it, and if there is anything that they see that is at all irregular or contrary to instructions they bring it before me, and we determine what is to be done.

538. When the valuation was drawing to a close your establishment was revised, I think?—It was.

539. In consequence of that revision there was necessarily a considerable reduction, was there not?—A reduction of the staff took place from time to time, according as we got three or four, or a dozen counties finished. We had then occasion only for a reduced staff; some of them were only employed from day to day.

540. Have you a schedule of the persons who have been discontinued?—Yes. (*The return was put in*, vide *Appendix.*)

541. Was your establishment again revised, some time ago?—Yes; in 1865.

542. Was that also with a view to retrenchment and economy?—It was.

543. Can you put in a communication from the Treasury stating the result of that revision?—We have a printed classification of the office as arranged at that time.

544. Will you put it in?—Yes. (*The document was put in*, vide *Appendix.*)

545. That was not done by the office but by the Treasury?—It was done in consultation.

546. And reports made?—Yes.

547. The arrangement itself was made by order of the Treasury?—By order of the Treasury. Mr. Anderson was sent over and he inspected the office.

548. Mr. Anderson, the officer of the Treasury, was sent to Ireland to examine into the state of the office, and consequent upon his communications with the Treasury as well as those of the department, the Treasury arrived at the determination which is contained in that paper?—Yes.

549. Mr. *McCarthy Downing.*] I think you stated that the re-valuation of the counties requiring it could be completed in three years?—Yes.

550. I think you also added that the probable cost would be about 50,000 *l.*?—Yes.

551. How many counties do you contemplate re-valuing?—I think there are 21.

552. In these 21 counties do you include every county in Munster and Connaught? — Yes. Clare, Cork, Kerry, Limerick, Tipperary, and Waterford.

553. The present annual revision, I think you said costs about 25,000 *l.*?—It does.

554. And the re-valuation of 21 counties you think would only cost 50,000 *l.*?—That is all. I may probably explain that in this way. We hope and expect that in carrying out the annual revision, we shall be able to do a very large proportion of the re-valuation of each county at the same time.

555. Has not that been the case for a great number of years?—No, never.

556. Did you not complete the valuation of Ireland in 1864?—We did; but since the completion of it we have only been revising.

557. You have a revision of 1865 and 1866?—Yes; the annual revision may go on next year. Now, suppose there is a Bill passed to re-value, in the progress of that annual revision we may make a re-valuation as well, by extending a little the duties of the valuers.

558. Had you not that perfect system in 1860?—No; because there was no re-valuation.

559. Has there been a re-valuation at all?—If the Act for a re-valuation does not pass we shall continue as we are at the present time.

560. How is it that the annual revision costs so much as 25,000 *l.*?—I can go into details and tell you how every farthing has been expended.

561. I believe the whole duty of the person you send down is to take the notices as they are served upon the clerk of the union, and to visit the farms, to which he directs the attention of your officer?—No; the returns from the clerks of the unions would not average one-fifth of the changes that are discovered.

562. It is their duty to make the returns?—It is the duty of the rate collectors and ratepayers affected, who have made any alterations in their

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holdings, to send in, at a particular period of the year, a return of all changes.

563. To the clerk of the union?—Yes.

564. And he sends it to your office?—Yes.

565. After you receive these in your office, you send persons down to revise?—Yes.

566. In what does their duty consist; is it anything more than making the entries: if two farms, for instance, are consolidated, or if a farm is divided?—These entries are not so easily done as may be imagined: the reviser must go on to the ground and see the portion of land that has to be added or deducted; he has to mark out the boundary, and then there is to be a calculation of the area taken from or added to the other, and there is to be an apportionment of the valuation due to them. All that has to be done and checked, and carefully gone into.

567. Suppose a man holds a farm which is valued at 30 *l.* a-year, and another man adjoining him has a farm that is valued at 20 *l.* a-year; if the man having the farm at 20 *l.* a-year gives it up to his landlord and the farm is added to that of the next tenant, what has your officer to do but to make the valuation 50 *l.* instead of 30 *l.*?—He has nothing to do but to add the two sums together in that case; but, as I said last Thursday, such an occurrence is very rare.

568. Is it not more rare, and has it not been so for a considerable time, to have a sub-division of the land?—There is a re-distribution of land in Ireland, and the tendency is to consolidate by adding "portions" to adjoining farms; there are some revisers here who are more conversant with the subject, of whom I have asked the question, and they say that it is very rare to have two farms put together.

569. I think you said that you thought a revaluation was necessary?—Yes.

570. On the occasion of your last examination you stated "The valuation was made upon the scale of agricultural prices, that is for the produce, and I think that was collected at the time when the general valuation was introduced; it was based upon the prices during the famine years, which were considerably lower than they are at present; they were one-fourth, or more than one-fourth under the present prices"?—Yes.

571. Do you adhere to that reply?—Yes; they are considerably under present prices.

572. The prices at present are much higher than they were in the famine year?—I should say the years subsequent to the famine.

573. I want to know if you correct your answer in which you say that the prices are one-fourth higher?—I mean the years subsequently to the famine.

574. You were asked with regard to the price of butter, and you said that it was 69 *s.*, whereas the price is now 110 *s.*?—I referred to the price of butter in the Cork market; the last quotation.

575. Would you be surprised to find that the price of butter, when you put it at 69 *s.*, was as high as 102 *s.*?—You must tell me the period; I referred to the prices given in the Act of Parliament.

576. Have you any means of knowing that butter was then at 69 *s.*?—That is the price in the Act of Parliament. When I joined the office I found it there.

577. Then you do not mean to say that that was the price of butter at that time?—It was the price on which the valuation was based, as contained in the Act.

578. In what years do you consider prices were low?—I think they were very low from about 1849 up to 1852.

579. Have you taken the trouble to ascertain what the prices were in the Cork market?—Not since this table was prepared in 1864. I know nothing but what I have seen in the newspapers.

580. You have no idea of what the price of butter was in 1853, one of the years in which you say it was low?—I said up to 1852; but that does not affect the question. We had the price stated in the Act of Parliament, and I know nothing more about it.

581. Therefore, you would not have the Committee take your evidence upon that as any ground upon which they could come to any decision with regard to a re-valuation of Ireland?—I should not like to give an opinion as to what the Committee might do.

582. You were asked, at the last examination, "Do you mean the years immediately succeeding the famine?" and your answer was, "Yes." Do you mean the years from 1849 to 1852?—I do. I know that land sold lower in Ireland in 1852 than in any other period.

583. You also said, in your examination, that you believed there was a want of uniformity between the valuation of the northern and southern and western counties?—Yes.

584. And you based your opinion upon the fact that the cultivation in the north was higher than in the south?—I did.

585. That was one of your reasons?—Yes.

586. You also stated that the taxation was higher in the south than in the north?—Yes.

587. Can you tell me when the county of Cork was valued?—I think it must have been commenced in 1850. It was finished and issued to the treasurer on the 9th of July 1853.

588. You said that the system of cultivation carried on would be an important element in your calculation?—Yes, the mode of farming.

589. In your opinion the parties who were sent out to value the lands would be very much guided by the crops which they saw growing?—Of course if they happened to be there when the crops were growing, they would take into consideration the quality of the soil. They might find a crop growing on the land which was very unsuitable for it, and that fact would be taken into consideration.

590. Then your answer, that the system of cultivation would be an important element, does not apply?—Yes, it would be an important element.

591. Suppose the case of bad soil highly manured, which might produce for that year a very good crop?—The valuer would be incapable of doing his duty if he did not know the cause of that.

592. I believe it was part of their instructions that they were to see the subsoil?—Whenever there was any very great variety they had to dig it up.

593. That was entered in the field book?—Yes.

594. Do I understand that this return, which you have handed in, was made in your office?—Yes.

595. By you?—I assisted.

596. When was this document prepared?—It was prepared about a year previous to the introduction

duction of the Valuation Bill by Mr. Childers, Mr. Fortescue, and Mr. Lawson.

597. I see you contemplate adding 5*s.* in the pound upon Westmeath?—Yes.

598. You also contemplate adding 25 per cent. to the county of Cork?—Yes.

599. In your evidence last Thursday you stated that you believed that the valuation of the north was from 15 to 20 per cent. higher than that of the south?—I did.

600. You did not by this document add anything to the valuation of Ulster?—No.

601. If the valuation of Ulster was only 10 per cent. more than that of the south, how is it that you have put 25 per cent. in this document?—I have gone into the south of Ireland and made a very accurate comparison, and I may state that Cork is 25 per cent. under Down, or Antrim, or Londonderry.

602. On the last examination you were not certain about it?—I answered the question without looking into the documents, and I said it would be 15 or 20 per cent.; it was a general question.

603. I see this return is but a portion of a document?—That is all.

604. What was it taken from?—From a statement prepared showing the requirements of the Valuation Act. This was part of it showing the amendments that we considered necessary to be introduced.

605. You said that flax might be one of the causes why the north of Ireland was so highly valued?—That is an element that is taken into account in the north of Ireland that we had not in the south or west.

606. You added that it was a deteriorating crop?—If grown too frequently in the same soil.

607. You say it ought not to be grown more than once in ten years?—I think so, but some people grow it oftener.

608. You are aware that they grow it much more frequently in the north?—They do.

609. That being the case of course it deteriorates the quality of the land?—I do not agree that it deteriorates the quality of the land at all if it is not grown too frequently in the same soil.

610. Do not you think it is grown too frequently in the north?—I am not able to say what the rotation is. In some cases I daresay they do, and in other places not.

611. Are you aware that climate is one element also by which your people value land?—It is.

612. And it is rather an important element, too?—Yes.

613. Are you aware that more rain falls in the south than in the north?—I am.

614. Is it not part of your instructions that a deduction is to be made in consequence?—I would not say.

615. Have you printed instructions?—Yes; but I do not think there is anything about the number of rainy days.

616. Is it not the fact that considerably more rain falls in the south than in the north?—I should be afraid to say so.

617. Do you not know it as a fact?—No.

618. I think you will find it in your own instructions?—I think not.

619. You are also aware that a deduction is made where westerly winds prevail?—Climate is taken into account in the instruction book.

620. Am I right in saying that where westerly winds prevail a deduction should be made from the value?—Yes, if the valuers find that westerly winds greatly prevail, or if they find any particular local circumstance affecting the growing of the crops, and retarding their coming to maturity; wet, rain, or elevation, these things are taken into consideration.

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621. Are you not aware that these winds prevail very much in the south?—They do.

622. And if it be the fact that more rain falls in the south than in the north, and that these westerly winds prevail, would not that be one reason, to a certain extent, at all events, why the south was valued lower than the north?—That, of course, was taken into account, and would be taken again.

623. I see your book says that "the total average rainfall in Ireland throughout the year varies from 40 inches on the west coast to 33 inches on the east?—Yes.

624. And that "on the lands exposed to westerly winds the crops are frequently injured in the months of August and September"?—Yes.

625. "A suitable deduction should, therefore, be made for such lands, although their intrinsic value may be similar to that of land in more sheltered situations"?—Yes.

626. You agree with that?—Yes.

627. You were asked on the last occasion if you believed that the rents in the north were 2*s.* in the pound higher than the valuations?—Yes, I stated so.

628. Do you know that in the county of Cork the rents of certain landed proprietors are not equal to the valuation?—No; I am not aware of that.

629. You would be much surprised to hear that?—Yes; there might be such a case in a particular farm, but I do not think it applies to any district.

630. Take the case of a gentleman having 5,000*l.* a year, you would not believe it?—No; if you tell it me as a fact I believe it, but I do not know it.

631. That would not be a test to guide the Committee; that, because a landlord did not let his land higher than the valuation, there ought to be a difference between the valuation of one province and another?—No.

632. You were asked whether you were aware that taxation was paid upon rents in the north rather than upon the valuation?—I was.

633. Are you aware of that from your own knowledge?—No, I am not.

634. You are not able to tell the Committee that that is the fact?—I am not.

635. I daresay you are well acquainted with what was paid for labour in the years when the south was valued?—I do not think I could give the Committee much information on that subject.

636. When did you first enter the office?—In 1850.

637. Do you mean to say that you are not aware, from facts that have come before you, what was paid for labour in the south of Ireland in the years 1851 and 1852?—I cannot say as a fact; I think the amount must be very small.

638. Very small compared with what it is now?—Certainly; Now that you put the question to me I know that it was; in Kerry, too, as well as in Cork.

639. Of course in any opinion that you now give as to valuation, you would have to take the

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price of labour into account?—Yes, unquestionably.

640. Have you the data upon which you made this calculation?—I have not; it was done several years ago when we were preparing for Mr. Childers' Bill.

641. Can you say whether you took the question of labour at all into account?—I should say we did not.

642. You gave us, on the last occasion, a statement of the purposes for which the valuation was used, they are very important, are they not?—Yes.

643. Exceedingly important?—Yes.

644. The franchise depends very much upon the valuation?—Yes, it is based on it.

645. Do you not know that there is a very great desire on the part of people in Ireland that the valuation should be so made as that they should have the franchise?—Yes.

646. I believe you are aware that the office of guardian is one which is very much desired by farmers?—I have never thought of that or cared about it.

647. You are aware that it does require a certain qualification to be a guardian:—Yes.

648. Can you tell what it is?—I cannot.

649. In some places is it as high as 30 *l.* a year?—I do not know what it is anywhere.

650. You said in your last examination that the salaries were limited to a pound a day, except that of Sir Richard Griffith?—Yes, I think that is specified in the Act.

651. I think you also told the Committee that your own salary was 450 *l.* a year?—Yes.

652. If the salaries of officers could not exceed a pound a day, how was it that your salary was 450 *l.*?—They granted me, I forget when, 400 *l.* a year. A pound a day is 365 *l.* a year. I had 350 *l.* a year, and they made it 400 *l.* on a representation made by Sir Richard Griffith, that there were extra duties in connection with the Landed Estates Court and private individuals.

653. It was by a Treasury Minute?—Yes; they gave me the difference between 365 *l.* and 400 *l.*, that was 35 *l.* When the Boundary Survey Act passed, I think in 1857, the duties connected with that and the Towns Improvement Act were thrown upon our office by the Lord Lieutenant, Lord Carlisle, who requested Sir Richard Griffith to undertake the boundaries and the division of the towns into wards. Sir Richard Griffith undertook this duty without any remuneration, and a good deal of it was thrown upon me, and he made an application to grant me 50 *l.* a year additional for that.

654. You said that the city of Dublin was revalued, and that there was a large addition made?—The county of Dublin.

655. Does not that include the city?—No; we have not touched the city.

656. Do you know whether there was a revision of the city of Dublin in 1860?—There has been a revision every year since it was completed.

657. Have you the valuation of Dublin, the gross amount?—I believe it is in one of the printed returns. It must be about 554,000 *l.*

658. I believe that, in valuing a tenement in a city or town, you are much guided by the rent, and you endeavour to get from the landlord as frequently as you can, what the rent paid is?—No, we do not, either in land or in buildings, go by the rent. We estimate what the rent ought to be.

659. Be good enough to tell me if your valuation, generally speaking, is about a third off the rents; have you ever ascertained that fact by inquiry in Dublin?—We take into account the rates, taxes, repairs, and insurance, and those things will, perhaps, bring it down to a third. I do not know that it would be a third off the rent. If a tenant has to do all the repairs and pay insurance, he will not give as high a rent as if these were paid for by the landlord.

660. Are you aware that there was any complaint made with regard to the mode of the revision in the city of Dublin?—No; there were several memorials by the corporation of Dublin to the Lord Lieutenant to have a re-valuation, and they found that they could not do it under the existing Acts.

661. I believe there were a great many persons discontinued or dismissed from the office?—I think there were very few dismissed.

662. What was the original number employed in the office before 1850?—When I was appointed in 1850, there were 237 persons employed.

663. How many are there in the office now?—Ninety-eight.

664. There were a great number dismissed, or whose services were not required?—They were discontinued for want of employment.

665. Did you establish certain degrees and orders of persons according to merit?—Yes; there is the Treasury classification, which I have handed in.

666. Did you make that?—I assisted; I was consulted about it; I was not supreme. Sir Richard Griffith was there then.

667. You assisted?—Certainly; there is no doubt about it.

668. Do you know a person of the name of Hayes?—There was a Mr. Hayes in the office.

669. James Hayes?—Yes.

670. Was he in the office when you came there?—I think he was; I am not quite sure.

671. Can you tell me when he was removed?—I cannot.

672. He was removed?—Yes.

673. Do you know a Mr. McGarry?—Yes.

674. Was he removed?—He was.

675. Do you know Mr. Lynam?—Yes.

676. He was removed?—Yes; in 1851.

677. Do you know a Mr. Conroy?—He is in the office still.

678. Mr. Joseph Conroy?—No; he has not been in the service since I joined it.

679. Do you know whether any complaint was made in the office with regard to the revision of the city of Dublin?—No.

680. Mr. *Stacpoole.*] I believe the poor law valuation and the county cess valuation were different at one time, were they not?—I think so.

681. When was there one system for both?—The 15th and 16th Victoria provided that there should be a uniform valuation for all purposes.

682. You say that the valuation of land in the county of Clare ought to be increased 4 *s.*?—Yes.

683. I suppose you are aware that in Clare there is a portion of the county with different land from the other portion?—Yes.

684. What they call the fattening land in the barony of Burren, and land in the middle not of the same quality?—Yes.

685. If there was an addition, how would you manage between the valuation of one and the other?

other?—That would be the special duty of the valuator. The Kilfenora valuation would be increased more than 4*s.*, and the other perhaps less; 4*s.* would be the average.

686. Is it not the fact, that when the valuators went to Clare, they were not well acquainted with the quality of the land in the Kilfenora district, and that in some instances the valuation was under what it ought to be?—That would depend a good deal upon the quantity of stock. That is an element in valuing, to see the quantity of stock. If the land was not stocked well, they might fancy the ground was not able to bear so much stock.

687. The land about the Kilfenora district is what we call winterage?—Yes.

688. If there was to be a re-valuation, do you not think that the valuators ought to be sent down at both seasons of the year, so that they could judge?—I know that there is a growth of grass there all the year round; I dare say it would be necessary to do that.

689. Is it the fact that in this part of the country there is a portion of the year when there is very little stock kept on the land?—Yes.

690. It is kept for winterage?—Yes.

691. You think that that portion of the country is not sufficiently valued?—I think not.

692. In the lower part of the country there is another quality of land, called meadow land?—The "Corcass" lands.

693. Do you think that that portion of the county is low?—I think that is too low.

694. Not so low in proportion to the upper part?—It depends upon the quantity of stock, and the increase in the price of hay. These "Corcass" lands produce good strong meadow.

695. You say that the lower part has very little stock on it?—They do not put stock on it, but the price of meadow land is regulated by the amount of stock to be fed.

696. You say that 4*s.* is an average?—Yes.

697. Have you told us how the valuators are appointed; are they obliged to undergo a competitive examination?—They are appointed under Treasury regulations. If some of the former hands were re-appointed, I presume they would be taken back without a competitive examination, but I think any new hands would have to undergo it; indeed, the instructions are to that effect.

698. When these working valuators were appointed in the first instance, was any inquiry made as to whether they were capable of doing the valuation?—Yes; Sir Richard Griffith made very minute inquiries. He accompanied them at first himself. He had what were called check valuers, and any new valuers were sent with these experienced hands to test their capabilities.

699. You say that some valuators were removed when the work was not sufficient for them?—Yes.

700. When vacancies occur, do you get the former men re-appointed?—Some of them. We have several in the office at the present time who have been re-appointed.

701. *Chairman.*] Was that the general rule?—Yes.

702. Mr. *Stacpoole.*] The vaulation was generally a third under the amount which the land would let for?—I rather think it would be a fair thing to say a fourth.

703. You have been asked if you are aware of any property in the county of Cork being let at the Ordnance valuation?—I could not answer the question.

704. Do you know of any property in Clare being let at the Ordnance valuation, a large estate?—I do not.

705. When the revising valuator goes down to revise, if there is a house or fence built upon a farm, does he increase the valuation of that farm in consequence of the house or fencing?—No, not the fencing. He would take into consideration the value of the house.

706. Whether it was town or country?—Yes.

707. He would not take into consideration the fences?—Certainly not.

708. Mr. *Fitzwilliam Dick.*] Did I understand you to say that the number of persons employed in your office was 98?—Yes.

709. Is there full work for that number?—At present there is.

710. Are all the tenements laid down and delineated on the maps in the office?—Yes. I explained that they are all laid down; every tenement in Ireland.

711. When changes of boundary take place, attention is called to them?—We have them examined on the ground and measured, and they are marked on the map and corrected.

712. Do you find that these maps are essential for general valuation purposes?—I do not think an accurate valuation could be conducted without maps. We never could ascertain the quantities.

713. Do you find in your practice that the public resort generally to the Valuation Office for information as to the valuation of their property?—The public resort very much to the office, and they place great reliance upon the valuation service.

714. Do land agents and solicitors avail themselves to any great extent of the valuation and maps?—Land agents and solicitors use them. We have communications from landed proprietors and land agents, the first in the country, and from solicitors in Dublin on the subject, stating that they could not get on without them.

715. Are they used in the case of all sales of landed property in Ireland, in the Encumbered Estates Court?—In every instance where there is a sale they get a copy of the valuation of the property as a guide for the judges in ascertaining the value. Mr. McDonald, one of the chief examiners in the court, stated that he would come here and give explanations to the Committee. He stated that 25,000,000*l.* passed through his office alone, and in every instance they get the valuation as a guide.

716. I understand that the court requires copies of your maps?—It does.

717. Who was the senior examiner?—Mr. McDonald.

718. Do you know his opinions about the transferring of the annual revision?—I heard it through an indirect channel. He told a friend of mine that he would be happy to appear before this Committee, and give his views on the subject.

719. Is it the fact that when application for loans of money to insurance companies are made, they will not entertain them unless they are accompanied by a copy of the valuation from your office?—They will not. I may mention the case of the Standard Insurance Company, whose average loans in Ireland are about 50,000*l.* a year, and they will not entertain any applica-

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tion unless they have a copy of the valuation of the property.

720. What do the principal land agents and solicitors think about local revisors being appointed?—I have here a report, adopted by the council of the Incorporated Law Society of Ireland on the 21st of April 1869, "That the general valuation of Ireland and annual revision thereof being now made by trained men on one uniform principle, and under the control of a central department, has required public confidence, and is of considerable value to proprietors of land and the legal profession, in dealing with sales, &c. That the maps in the office in which every tenement is accurately delineated, and of which copies can be had at moderate charges, are also of considerable value. That if the annual revision should be allowed to fall into the hands of local valuators, open to local influences, and to the suspicion of corruption, it would weaken public confidence, and impair its utility, besides largely increasing the expense. That the above resolutions be forwarded to Mr. Bolton, and that he be informed the council is desirous that some of the body should be examined before the Committee of the House of Commons, as to the working of the Valuation Office."

721. *The O'Conor Don.*] To whom is that addressed?—To Mr. Bolton.

722. Is he a member of your society?—I do not know.

723. Mr. *Dick.*] You have been asked whether the poor-law valuation was in existence before the tenement valuation was made?—It was.

724. By whom was the poor-law valuation made?—It was made by different parties; the guardians employed local people to make it.

725. Did the valuation possess public confidence, or was it generally adopted as a basis of transactions?—Not at all; I should say that it did not possess any confidence whatever.

726. Do you know the opinion of the Poor Law Commissioners on the question of local valuators?—Yes; Mr. Alfred Power said that he would appear before the Committee if required and give evidence.

727. In addition to the elective franchise is not the list of juries made out by the baronial constables from their collecting books?—I suppose it is.

728. Is not the amount of the license duties paid by publicans and grocers affected by the valuation of the premises?—Yes; that has given us much additional trouble, and the revenue has been increased by about 11,000 *l.* a year beyond what it was before it was based upon our valuation.

729. *Chairman.*] It is based on the valuation of their houses?—Yes; it is a graduated scale; if a house is valued at 10 *l.* it is so much; if at 50 *l.* it is probably double that; there is a graduated scale from 5 *l.* to 50 *l.* and upwards.

730. Are there any, and if any, what checks over the revisors?—A man goes into the country, perambulates and examines the new boundaries, and these are checked when they come back to the office; he knows that he may not be sent there the following year; that a new man may be sent, and he is cautious as to what he does, because there is that check.

731. Are there many complaints against the revisors?—I think I stated that there are no complaints from Ireland as a whole; if the Committee could bear testimony about the manner in which our office is conducted I should be very much pleased.

732. Would local revisors have the power of altering the valuation of the internal divisions of every townland in Ireland?—Yes.

733. What control would exist for checking these alterations?—It has to be done over again and examined; that is the best control.

734. Do you think where so many interests are concerned that it would be judicious to trust the revision to local officers?—I certainly think it would be very injurious.

735. On the whole what is your opinion as to the result of any great change in the present system of valuation and revision in Ireland; would it tend to lessen or to increase local taxation?—If they introduced a new bill to re-value these counties I think it must have that tendency.

736. Mr. *Herbert.*] Are you aware that in many places in the south of Ireland the valuation of lands in the mountain or remote districts of Kerry, and other counties of a similar quality, is made by one set of valuators at a much lower rate than by others?—I am not. If you gave me any particular instance I could tell you the circumstances affecting it. There have been a number of instances where the valuations have been reduced on appeal, and improperly reduced.

737. Do you know that the valuators, who have been in the habit of valuing lands of the best quality, such as those in Roscommon and other counties, where they may have resided, are incompetent to value correctly lands in districts such as Kerry, and similar counties?—Certainly; we had a class of valuers particularly adapted to mountain districts, because they understood the rearing of young stock, and what the mountains would bear; they would not be fit to go in such places as Corofin and Kilfenora.

738. Where did these gentlemen come from?—From different parts of Ireland; some from Roscommon.

739. Did they pass an examination?—I presume they were examined by what we call the check valuers.

740. As to their qualifications?—These were men in whom Sir Richard Griffith knew he could place confidence, and a new man would be sent to one of those persons. He made his report, and said, "This man is or is not fit for this kind of valuation."

741. A man might be unfit for one part of the county and yet be fit for another?—Quite so.

742. Have you heard of complaints of the unequal valuation of land of similar quality in several parts of the country?—I have.

743. *Chairman.*] You stated that you had an increase of salary on being appointed commissioner?—Yes.

744. It was increased 400 *l.* a year?—Yes.

745. Making your salary at present 1,000 *l.* a year?—900 *l.*

746. Did Sir Richard Griffith, when he resigned the commissionership, give up any salary?—I suppose he did.

747. Do you know whether he did?—I do not know.

748. I believe you said you were twice employed in the survey?—No; only once.

749. You were originally in the office?—I was on the boundary survey.

750. Managed by Sir Richard Griffith?—Yes.

751. You

751. You were on the boundary survey three or four years?—Yes.

752. Then you came back at the request of Sir Richard Griffith?—Yes, after I had completed the work for Mr. Brunel, in the south and west of England.

753. Was there a good deal of jealousy at your being brought back and put over the heads of people who were in the Valuation Office before you?—I should say there was not the slightest jealousy. In the first place, Sir Richard Griffith put me at the work that the others were at.

754. You have been promoted very much over the others?—I worked very hard for it.

755. You say you have 98 persons in the office under you at this moment?—Yes, I have put the classification in.

756. You say that they are fully employed?—I do.

757. With what?—I cannot go through and tell you the duties of every one of the 98 officers.

758. If you have had your valuations and your revisions completed up to this date, what can these men have to do now?—The revision is only in progress now.

759. The revision for one year?—The revision of this year is in progress, and it takes all the hands in the office to carry that out, and have it completed in time so as to begin again next year.

760. You state, in the paper that you have put in, that there are certain counties in which you propose a considerable increase of valuation?—I have put in a paper in which there is an increase proposed, in which, if there is to be a revaluation, there must be an addition made.

761. Amongst those counties Roscommon appears?—Yes.

762. You propose to add 5*s.* in the pound?—Yes.

763. Would you be surprised to hear that the letting value in Roscommon was very considerably under the valuation called "Sir Richard Griffith's valuation"?—I should.

764. Would you be surprised to hear that an estate, the rental of which is about 15,000*l.*, is valued at 17,000*l.*; I allude to French Park?—I do not know.

765. Were there not several of your very best men either dismissed or pensioned, who were perfectly capable of working?—There were several men dismissed whom, if we had a re-valuation and could get them, I should be glad to take back.

766. Mr. *Ayrton.*] Do you mean that they were discontinued?—Yes; there were only six or seven men in the whole service dismissed.

767. *Chairman.*] Supposing these permanent offices to be got rid of, one object would be to employ some of these men?—If you could find them.

768. I see that the revision in Roscommon varies from 500*l.* to 700*l.* in different years?—It does.

769. Are you aware that the grand jury of Roscommon had an offer to do that county and the second largest county in Ireland (Galway) for 500*l.* a year?—No; but I find that Mr. O'Reilly, who was formerly employed under Sir Richard Griffith, and dismissed about 1857, appeared before the grand jury committee and put in a return, in which he said that he would undertake to do so-and-so for the sum which you state. On adding up the total of his estimate for revising Ireland, it comes to between 10,000*l.* and 11,000*l.* The whole charge on the counties under the present system is 12,000*l.*

770. £.24,000 is the whole amount?—The Treasury pay half, and the public get advantages which are certainly worth 12,000*l.* a year.

771. Mr. O'Reilly was not the person who made the offer to us; it was Mr. Lynam?—Mr. Lynam is a gentleman who was dismissed from the service in 1851. I can supply you with the particulars.

772. In your office in Dublin, I see you have given rooms to your solicitor?—We have given a room.

773. Have you not given rooms which were absolutely required for the duties of the office?—No, they were not.

774. How did it happen that you took an additional office over Sir Richard Griffith's stables with a brass plate on it, "Valuation Office"?—We did not take any additional offices at all. Sir Richard Griffith had a portion of the house for the accountant, which he was allowed to have. If you will ask Sir Richard himself to explain these matters, I am sure he can do so very freely.

775. I want to know from you whether the occupation of the solicitor was not the cause of your wanting room?—No; the solicitor is in the room, and he can give the Committee a very satisfactory explanation.

776. I believe you were in the habit, in the case of every little paltry dispute on the valuation, of taking down your solicitor to the country?—No, not for every paltry dispute.

777. It has been very often?—Never except it was necessary.

778. Where there has been a dispute about a few shillings, you have gone to the expense of bringing down your solicitor and staff; to the county of Kerry, for instance, or Mayo, instead of employing a local solicitor?—We never did such a thing as to take down our solicitor to any part of Ireland for a dispute of a few shillings. If it was a matter in which principle was concerned, and where it was necessary to maintain our valuation, we took down the solicitor and our witnesses, and had the ground re-valued. We went very carefully into it, and in all such cases economy has been uppermost in our thoughts.

779. You are quite sure that you never did anything of the kind in the county of Kerry?—Never.

780. Your officers were originally remunerated by daily payments, but now there are salaries and pensions bringing up the expense to the counties to a considerable amount?—The salary of the solicitor, as I stated, is 300*l.* a year.

781. Is it not paid by the counties?—£. 150 is paid by all Ireland.

782. Mr. *Stacpoole.*] Has he office expenses besides?—No.

783. Is he allowed clerks?—No.

784. The solicitor is only paid 300*l.* a year?—Yes.

785. *Chairman.*] What are the provision of the Act with respect to the increase or diminution in the establishment, the increase or diminution of salaries and with respect to pensions and gratuities?—They are stated in the 23rd Vict. c. 4, s. 4 and 5. "Upon the death, resignation, or removal of such commissioner of valuation, or any other commissioner of valuation hereafter to be

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appointed, it shall be lawful for the Commissioners of Her Majesty's Treasury from time to time to nominate and appoint one other fit and proper person to be commissioner of valuation for the several counties in Ireland, who shall hold such office during the will and pleasure of the said commissioners, and who shall carry into effect the provisions of the said recited Act, and of this Act, at such times and in such manner, and under such regulations as such commissioners of Her Majesty's Treasury shall order or appoint. It shall be lawful for any such commissioner of valuation continued or appointed under this Act, with the approval of the Commissioners of Her Majesty's Treasury, upon the death, resignation, or removal of any of the other persons aforesaid, continued by this Act, to appoint from time to time such person or persons as he may deem necessary to assist him in carrying into effect the provisions of the said Acts, and from time to time to remove any such person or persons, and to appoint any other person or persons to act in the place and stead of the person or persons so removed; and such person or persons so continued or to be appointed shall be entitled to receive such salary, with such allowances for travelling, hotel, and other expenses, not exceeding the salary allowances fixed by the said first recited Act, as may from time to time be fixed by the Commissioners of Her Majesty's Treasury; and on the discontinuance of his or their office, or offices, or removal therefrom, such person or persons shall be entitled to such superannuation, pension, or allowance, as the Commissioners of Her Majesty's Treasury may determine."

786. On whose recommendation do the Treasury act in these matters?—On the recommendation of the commissioner of valuation.

787. You have made an estimate of the re-valuation of three fourths of Ireland for 50,000 *l.*; I suppose you have gone into details, and could tell, if required, the number of surveyors, clerks, &c., required for the purpose?—We have not gone into that detail, but taking a certain number of counties per year, we have ascertained that by using the present staff, who are working up the annual revision, we can do it for that sum.

788. With your present staff? — And with temporary hands taken back, I am satisfied that we could do it for the amount stated. I think that Sir Richard Griffith and I and the officers are able to form a good opinion of what it could be done for, and within what time.

789. You have at present 98 persons employed of all classes?—Of all classes.

790. Have you ever considered the number of valuators you would require for all Ireland: I suppose you have considered that in the tenement valuation?—Yes, by reference to the past; but it would be no criterion of the number now. We calculated formerly that a valuator could do 100,000 acres a year; but we can get three times as much work as that done.

791. Mr. *Herbert.*] Did you ever hear of complaints as to the expense of the valuation from the grand juries in the counties of Ireland or otherwise?—I have heard of complaints from Roscommon and Mayo, not from any others.

792. Not of any kind?—Not that I recollect, except from Roscommon and Mayo.

793. Mr. *Staepoole.*] I believe the grand jury have no appeal as to the expenses; they are obliged to pay the amount?—It is a compulsory presentment.

794. *Chairman.*] I believe you had a correspondence with the grand jury of Roscommon?—Yes, I should like to bring the resolution before the Committee.

795. Mr. *Dick.*] What resolution?—The resolution passed at the last assizes.

796. By the grand jury of Roscommon?—Yes.

797. *Chairman.*] You were written to to send returns to the grand jury, and you did not comply with the request?—No.

798. Mr. *Herbert.*] Suspose the grand jury wrote asking for information, would you give it?—We should give every information in our power.

799. Mr. *Aryton.*] Will you read the resolution to which you refer?—These are the resolutions, as printed in a Dublin paper: "The County Roscommon Grand Jury and the Government Valuation Office. The following resolutions have been unanimously adopted by the grand jury of this county at the late assizes, copies of which have been forwarded to the Government: 1st. We are not aware of any system of 'striping,' exclusively carried out by the landed proprietors of this county. 2nd. That it was admitted by the superintendent of valuation, in his evidence before a Committee of the House of Commons during last session, that the expense of the annual revision was a fixed sum, nineteen-twentieths of which were independent of the changes made in the boundaries of farms, and therefore not dependent on this supposed system of 'striping.' 3rd. That we have not been afforded the means of satisfying ourselves as to the quantity of work performed in determining the actual changes arising from the consolidation and division of holdings; the returns ordered by Parliament last year embracing this question, 'How many holdings of land have been altered or revised in the field?' not having been furnished, although been the most important part of the revision, and the most necessary to show the amount of labour as compared with the cost. 4th. That with regard to the applotments, we apprehend that the system adopted by the valuation authorities has been erroneously conceived, as to the correct principle on which they should be carried out. According to Mr. Greene's evidence before a Committee of the House of Commons last year, lines of division where alterations occur are simply laid down on the Ordnance maps by the revisors, with which their duty in the field in the field ceases, the computation of areas and values being subsequently determined by draftsmen in the Valuation Office, from the original valuation books and maps, which is entirely fallacious, as no correct valuation can possibly be made except on the lands, so as to apportion a fair share of an already fixed value, according to the qualities of the soil, to the different parties concerned. 6th. That we believe (from the evidence given before the Committee of the House of Commons last year, and from other sources of information) that great extravagance of expenditure exists in the valuation service, and that, under a different system, a great saving could be effected to the Government and to the country, and that the evidence to which the superintendent (now the commissioner) of valuation has committed himself so deliberately and circumstantially, is, with respect to the public interests, very unsatisfactory. 7th. That we are of opinion that nothing less than a complete

complete abolition of the present system, and the introduction of a new one founded on economic and equitable principles, and in strict accordance with justice to the ratepayers and cesspayers generally will ever satisfy the country. 8th. That we therefore trust the Government will take the case of the general Valuation Service into their earliest consideration, and devise some legislative measure, such as will be calculated to relieve both themselves and the country from the grevious recklessness of expenditure, as well as injudicious management as to operations and duties which characterise that department. Adopted. (Signed) FITZ. FRENCH, Foreman."

800. Mr. *Pollard-Urquhart.*] What is the meaning of "striping"?—When people have emigrated, having several holdings, one man with a field here and another there, the proprietors have adopted a system of running a straight line through, perhaps, a dozen holdings, making new fences, and letting them off in a new shape. It is a mode of redistribution.

801. Mr. *Ayrton.*] What do you say to those resolutions?—They are very sweeping.

802. *The O'Conor Don.*] Was there not some communication made from the Valuation Office to the grand jury of Roscommon, in the first instance?—Certainly not, that I am aware of.

803. There was no letter sent to the secretary of the grand jury emanating from the Valuation Office, to which this is an answer?—There was the usual account that the Act requires of the expenditure for the half year.

804. But there was no letter addressed to the secretary of the grand jury from your office?—A printed circular goes to every grand jury at each assize; that is the only letter I addressed.

805. Irrespective of that printed circular containing the details of the annual revision, there was no letter sent to the secretary of the grand jury from your office?—No.

806. You are perfectly certain of that?—To the best of my recollection.

807. Could it have happened without your knowledge?—No.

808. Could a letter have been written in your name to the secretary of the grand jury of the county of Roscommon relating to matters connected with the annual revision?—No; I had no occasion to write to the secretary of the grand jury, unless he communicated with me in the first instance, and I do not recollect that he did.

809. You are not aware that two years ago the grand jury passed a short resolution complaining of the expense of the annual revision?—Yes, I think they did.

810. And that resolution was sent, I believe, through the Chief Secretary of Ireland to your office?—Yes, now I recollect it. It was about two years ago.

811. And you wrote an answer?—Yes.

812. And that was directed to the secretary of the grand jury of Roscommon?—I thought you spoke of a letter written by me at the last assizes.

813. I did not say a word about the last assizes?—This resolution was passed at the last assizes, and you asked me if it referred to a letter that I wrote, and I said I did not recollect it. Now I recollect that two years ago there was a resolution passed by the grand jury of Roscommon, and sent to the Chief Secretary. The Chief Secretary wrote to Sir Richard Griffith, who was the Commissioner at that time, and he and I prepared the answer which was sent back to him; it must have gone from him to the secretary of the grand jury.

814. You are not aware when that answer reached the grand jury of Roscommon?—I suppose they did not keep it in the Castle at Dublin after I sent it. I may observe that the grand jury, as soon as their business is over, become dispersed. This letter might have been sent a year ago, and it must have lain in the secretary's office until the following assizes, when I suppose it was produced.

815. I merely want to know if these resolutions, which go into so much detail, are answers to a letter received from the Valuation Office?—I do not know; I know what view the public took of those resolutions; that they were very personal, and no other grand jury in Ireland followed the same course, although the resolutions were published in the papers.

816. The Committee at its first meeting called for certain returns with respect to the townland valuation of Ireland, and the tenement valuation, those returns you have not furnished?—I have not furnished the townland valuation, because I could not do it.

817. You have not furnished the tenement valuation according to the order?—No.

818. The return asked for was, first, with respect to the townland valuation, the total area and valuation in the several baronies in each county, the name and pay of the valuator who made the valuation, and the date of the publication of the valuation; could you not furnish to the Committee any of those items?—We could not furnish to the Committee the valuation in baronies, because it was not made in baronies; the townland valuation was made in baronies.

819. I am speaking first with respect to the townland valuation. You say that you are unable to furnish the Committee with the information which it sought with respect to the townland valuation?—Yes.

820. Are you unable to furnish from the office any of those items to which I have referred?—It is all printed, the area and valuation of every barony made under the townland valuation.

821. Every barony separately?—Yes; it is in the Library of the House of Commons and the Library of the House of Lords.

822. The only portion which you could not furnish is the portion with respect to the name and pay of the valuators?—We could not do that; the date of publication is in the printed book; it contains the area and the valuation of land and buildings, but we could not give the pay of the valuator, or the date when he went into a barony and left it.

823. You could have given to the Committee all the information except that which related to the pay and name of the valuator?—Yes.

824. And with respect to the tenement valuation, you omitted in the return which you gave the Committee this same item, the name and the pay of the valuator?—We did.

825. Therefore you have given, with respect to the tenement valuation, only the same information which you now state you could have given with regard to the townland valuation?—We have given the date of publication and the date of issue.

826. You say you could have given that with respect to the townland valuation?—That information has been given. The baronies are all

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bound up in one book, which can be produced. The townland valuation is published in three volumes, giving all the information except the name of the valuator and his pay.

827. The reason why you did not give that information to the Committee was, that it was already easily accessible to the public?—Yes. I might have brought over the book with me. It is in three volumes.

828. You say it is in three volumes?—Yes; there is a valuation of each townland, and at the end there is an abstract giving the valuation of each barony in every county.

829. That abstract was asked for by the Committee, in addition to the name and pay of the valuator, and you did not furnish the abstract to the Committee, because you stated that you were unable to give the information?—Unable to give all the information that was asked.

830. The only portion which you were not able to give being the name and pay of the valuator?—The name and pay of the valuator.

831. And that, you say, there are no means of obtaining in the office?—Not without an enormous amount of labour, unless you fix a date. The payment was always fluctuating; the valuation commenced over 40 years ago, and to find out now the name and pay of the valuators that were employed would be extremely difficult.

832. Do you know when the townland valuation commenced?—The Act for commencing it passed in 1826; I suppose it must have commenced soon after that.

833. You do not know anything farther than that?—No.

834. You are not aware that it commenced in 1830?—I am not aware.

835. Is not all the information which you have given in this return, as to the tenement valuation, in Thom's Almanack?—I do not know; I could not answer the question.

836. The only return you have given to the Committee is one that is quite different from that which was asked for?—I am not aware of it.

837. The Committee asked for the total area and valuation of land and buildings in each barony in Ireland?—Yes.

838. You have given a return of a totally different character, the area and valuation of land and buildings in each union in Ireland?—Because you have connected that with the date of publication and the date of issue, and as Ireland was not valued in baronies we could not do that; Ireland was valued, according to one of these blue books, in unions; I explained that the only portion valued in baronies was Dublin, Kilkenny, and Cork.

839. Then the difficulty in giving these returns in baronies would be that portions of the baronies came out at different times, being divided into different unions?—Yes; the greater portion of the tenement valuation was never published in baronies at all.

840. I find by the return which you have given to the Committee that the unions were printed at different times: taking the very first union, I see you have set opposite the heading "Date of printing" no less than five different dates, showing that the union was not printed all at one time?—I do not know about five different times; I think there is a note at the head of the return showing the cause of that.

841. The note at the head of the return is "The date of printing represents the dates on which the portions of the unions in different counties or baronies, as the case might be, were printed"; does not that show that these unions were not printed altogether at one time?—It shows that some of them, a few of them, were not.

842. Looking over the return, it seems to me that that is so with the great majority?—Where the unions run into different counties the Act required us to send the portion of the union that was published to the treasurer of each county, and we did not send the whole portion of the union of one county to the treasurer of a county that did not want it; wherever a union extends into two counties it was published separately.

843. Then the difficulty which you stated as existing, for giving this return in the baronial form existed also with respect to giving it in the union form?—No, it did not.

844. Mr. *Ayrton.*] Except in these cases that are mentioned?—Yes.

845. In that case it is not baronial but only has reference to a part of the union being in one county and part of the union in another?—Exactly.

846. *The O'Conor Don.*] Are there no means in the office of ascertaining when the different tenement baronial valuations were completed?—No, not without much labour. I have ascertained that there are 4,000 field-books, or more. These books have gone to the store, and everyone would have to be taken out and examined to see the name of the valuator, when he entered a barony or union, and when he left it. They were taken away frequently from the baronies and sent to check the valuation in another district. When a number of appeals were got up, the man was taken away from his union, and he had to come back and resume. As there are 4,000 field-books to be examined, the work might be done about this day twelve months.

847. These field-books are tenement field-books?—Yes.

848. What do you mean by their being in store?—In the store attached to our office in Dublin, where the records are kept.

849. Stored up as old records?—Yes.

850. Not in ordinary use at all?—They are referred to every day. If a field-book is wanted, it is taken out, and put back again.

851. The office is at present divided into departments?—Yes.

852. There are seven departments in the office?—Yes.

853. Exclusive of what I would call the heads of the establishment?—Yes.

854. I do not find your name in the return, but I suppose you, as Commissioner, are over all these departments?—Yes.

855. You superintend the whole of them?—Yes.

856. Would you explain to the Committee, as briefly as you can, the nature of your duties in connection with these departments?—There is constant reference to me in case of any question arising relating to the value of any property that is affected; I do not know that I can describe my duties, they are so numerous; I fix the district for a man to go into; I take it upon myself to direct him to go to Cork or wherever else I think he is most suited for. I keep a record in my office, a coloured map, showing the date when a man goes out, and the date on which he completed

pleted his field work, and when he comes back I have the books examined and a report made to me of the state of his work, and I go minutely into anything that may require my examination. I undertake myself to carry out the re-valuation of railways, canals, and things not done by local revisors; I give a portion of the re-distribution of the valuation of a railway for each poor-law union; I carry on a very large correspondence, and my duties are very numerous.

857. I wish particularly to know how far your duties extend to the superintending the heads of these different departments, or what is the actual control that each head of a department has under you, over those that are under him?—He obeys my directions; he comes to me and takes orders.

857*. Do all orders to subordinates pass through him, or do you deal directly with the subordinates?—I deal directly with the head.

858. Then the head of each department deals with the gentlemen placed under him?—Yes; occasionally I visit the rooms, and go through to see how they are working.

859. You visit each of these rooms in which there is a separate department carried on, with a view to seeing that the whole service is carried on on a uniform system?—Yes.

860. I suppose if there were a departure from this system in any particular room, you would become aware of it?—These persons would be neglecting their duty if they did not communicate it.

861. If they neglect their duty, have you the means of finding them out?—Not very well; but if they neglect their duty, next year another party goes over the ground, and if there are any mistakes, they are put before me.

862. How often do you visit these different departments, and superintend the work carried on?—I cannot say; not oftener than I think necessary.

863. Once a year, or once a month, or once a week?—One of the superintendents is here, and he will tell you about the supervision I have over them.

864. How long has this classification in departments, as given in this return, been in existence?—Ten or 12 or 14 years. It was arranged by Sir Richard Griffith.

865. That was before the tenement valuation ceased?—Yes, before it was completed, long before.

866. After the completion of the tenement valuation, I think you stated that there was a large number of hands dismissed or discontinued?—Yes.

867. I think you stated that you had 237 hands?—Yes.

868. The number of hands now in the office is about half that number?—Less than half.

869. Could you tell the Committee whether the number of those heads of departments has been diminished, or have you the same number of superintendents now that you had at that time?—They are less now by two. Mr. George McCormick used to have a division.

870. He is at present the head of a division?—No; he has a special duty connected with the Landed Estates Court and certificates.

871. He has officers serving under him?—Two occasionally.

872. He has charge of no department such as the others have?—It is a special duty.

873. Is there any other gentleman not now employed as head of a department?—I do not recollect any other at present.

874. Do you think, now that the hands in the office have been diminished more than half, that it is necessary to keep up the same number of superintendents as were formerly required?—I think it quite advisable to keep up the present number, for they have ample work, and I think they are necessary to keep a supervision over the other hands.

875. I suppose each of these superintendents formerly had to look over nearly twice as many hands as he has now?—Not altogether. The valuers, when they were valuing, did their own work. When a man had finished a union or district, he came to town and was allotted a couple of clerks or so to assist him in preparing his work before he handed it over to be copied for the press; so that the valuers did a portion of the business themselves in the office independently of the superintendents.

876. The superintendents at that time did not superintend the valuations?—No.

877. They merely superintend the revision?—The office duties in connection with the valuation, copying maps, preparing field-books, and so on.

878. You had not, at that time, a greater number of hands in the office engaged at that work than you have now?—Mr. McCormick was one.

879. With that exception?—With that exception the superintendents had not so much to do then as they have now, because the check valuers were brought to town, and did their own portion of the work.

880. At all events, you believe that this large number of superintendents is necessary for overlooking the work of these subordinates?—Yes, I think these persons are necessary.

881. There are seven?—I think there are only six.

882. There is Mr. Pattison and Mr. McMeikan in Dublin?—That is only one person; we do not count the other. Dublin is a peculiar place. It requires constant revision, and we keep Mr. McMeikan always there. There is in Dublin what we call a collector general of rates. All rates are struck *in globo* on the 1st of January every year. A totally different system is pursued in other places, except Belfast. Dublin is such a troublesome place that we are obliged to keep one person continually going over it.

883. That only shows that Dublin city and county are sufficiently important to form a department of themselves?—You will see that there are only six persons in charge; the other is only a clerk with a salary of 150 *l.* a-year.

884. What do you call these officers?—Divisional superintendents.

885. You have told us with respect to the tenement valuation that these divisional superintendents did not superintend the work of that valuation?—When it was handed over to them from the valuators, they superintended in preparing for the press, and the examination of the press.

886. But they did not superintend the work of the valuator in any way?—No; the valuator generally came to town and prepared his own work.

887. Who was it that looked after the valuator, and saw that he did this work in the manner in which

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which he was directed to do it?—Sir Richard Griffith himself looked after it.

888. That being so, would you explain shortly to the Committee the way in which this valuation was carried on?—What do you mean by carried on?

889. What instructions did you give a valuator when you sent him down to value; what was the first step taken when you were about to value a particular barony, or county, or union?—Sir Richard Griffith had experienced trained valuators under the old townland valuation, persons who understood the system thoroughly well; and when he required a greater number of valuators, he sent these men for training to the experienced old ones into the field. I believe Sir Richard Griffith at first accompanied them himself. He stayed perhaps a couple of days with each man, and then returned to town, and waited for a report from Mr. Boyan or Mr. Ryan, or whoever the check valuer was. When a man was reported as being qualified, he was assigned a district, and after he had been two or three months at the district, a check valuer was sent to check his work, and to see whether he was going on satisfactorily or not. If he was reported as doing a sufficient quantity of work, and the work was found right, he was continued.

890. What did you furnish to him when you sent him down to this particular district?—He was furnished with a field-book, in which there were references to the map.

891. You furnished him, I suppose, in the first instance, with an Ordnance map?—Yes; and with a field-book corresponding with the map.

892. When he was furnished with this field-book and map, what was the next step he had to take in the country?—He had to go on the land and value it; the areas of each tenement were given to him.

893. Was he to value the whole area together as one, or to divide the area, and value the portions separately?—If it was a farm of 30 acres, and there were three or four qualities of soil, he had to take his ivory scale, and draw a line showing each quality in pencil on his map. Then he had to take with his horn scale the area of that. He would do all this in the field. Then he would price the qualities until he had made up the 30 acres, and so produce the valuation.

894. Would he produce the valuation in one bulk sum, or would he write down in the book the separate value of each of the component parts of the tenement?—He would write down the separate valuation in the book.

895. The tenement field-book, then, would contain the separate value of each particular quality of soil?—It would.

896. In each tenement?—Yes, and the map would show the subdivisions forming that.

897. The map would show the boundaries of each particular quality of soil?—Yes, within the farm.

898. You have in the field-book exactly the amount of each quality of soil, and the boundary of that quality upon the map?—We have.

899. After the valuation was conducted in this manner by the particular valuator you speak of, you say a check valuator was sent down?—Yes.

900. What was the duty of this check valuator?—Generally to draw a straight line through a man's district, so that he would cut through different town lands and different qualities; then he would make up his valuation, and compare it with the other; instead of going over a large district to value it again, this plan was adopted, and we found it a good and economical one, that of drawing a straight line and going over a number of town lands of different varieties or qualities of soil.

901. The first valuator valuing each farm on its own basis, and quite distinct from all others in the neighbourhood?—No; no man could carry on a valuation in that way, valuing this farm and then that; the whole was valued upon a system, on a scale, so that the whole might be uniform; he would not value one farm and then value another upon a different basis; he had reference to the quality of the soil.

902. I understood you to say that he valued each field separately, according to the quality of the soil?—He entered each quality of soil separately in a book; he did the same thing to the next farm, and he carried out a uniform principle; if, on going to the next farm, he found the same quality of soil, he would put the same price.

903. What means were taken for insuring that the valuators, in doing this work that you have explained, went upon the instruction book of 1853, the geological examination?—I do not say anything about the geological examination; I have the instructions here that were issued.

904. What means were taken for securing that those instructions were acted upon; could a valuator have departed from these instructions without its being discovered at the office?—If he departed from those instructions, the public had the opportunity by appeal of setting anything right. The instructions, published in 1853, were originally made up of the instructions issued from 1844 up to that time; they were put together in 1853, and compiled into one book.

905. But before 1853 the valuation was carried on under different Acts, and on different principles?—As far as instructions go, in regard to surveyors and valuers, practically any tenement valuation must be conducted upon one system, whether based upon the price of wheat or not. If you look into the Act 15 & 16 Vict. c. 63, you will find it directed that all the valuations made under any previous Act shall be brought down to the scale contained in that Act; and that was done.

906. That was done with respect to the tenement valuation?—Yes.

907. Are you speaking of valuations conducted since 1844?—I know nothing about them. The first instructions were those signed by Lord Eliot in 1844, when the first tenement valuation commenced.

908. That commenced in 1844?—Yes, I think so; after the report made in that year.

909. You would not be certain?—No.

910. You are not aware that the Tenement Valuation Act was passed in 1846?—I am aware of this, that the instructions signed by Lord Eliot were dated 1844.

911. Those instructions, you say, were acted upon in making the valuation?—In commencing it.

912. And in carrying it on?—Until the 15 & 16 Vict. passed. Then whatever was done in that valuation was reduced to the standard of that Act.

913. What means were taken for ascertaining that the valuators acted on those instructions?—

There

There was sufficient supervision to know that they did, and the proof of it was this, that wherever any baronies or unions were published the scale was reduced.

914. You state that certain instructions were given to the valuators, and that there were sufficient checks to ensure their acting upon those instructions; I want to know what those checks were?—I can only say that the same checks adopted at that time were adopted under the Tenement Valuation Act. Trained men were sent to examine, and check valuators were sent after them to examine the work, and to report whether they were going on all right.

915. Of your certain knowledge, all these valuators received these or similar instructions when they were sent down to the county to value the land?—All those that are printed. I presume Sir Richard Griffith and Lord Eliot did not prepare the instruction without giving them to the valuators.

916. Since you have been at the valuation office, every valuator has been directed to value under the instructions in that printed book?—Yes.

917. And to the best of your belief he has acted on those instructions?—Yes.

918. After this valuation has been made as you describe, and checked, it came to the office I suppose?—Yes.

919. Was it printed then for appeals?—Yes, after it went through an examination in the office, and all the maps had been compared and the house valuations inserted; they had to be inserted by clerks in the office in the right column and then sent to press.

920. After the appeals were heard, a valuation was published for assessment purposes?—Then it was issued in manuscript.

921. To whom?—To the poor-law guardians and the treasurers of counties.

922. It was never printed after that?—No; it would be too expensive to print a second time.

923. At the termination of the valuation you had the field books of the valuators and the maps which they used in making the valuation; and it is from these tenement field books and the maps that applotments of the annual revision takes place?—It is.

924. You mentioned that the original townland valuation was used as a check in the making of this tenement valuation?—Yes, I am sure it must have been used. Where they had the townland field books, I am certain that the valuators and others in the office compared the statements, and if there was any great discrepancy in a valuation recently done, there must have been a re-examination.

925. You did not furnish the townland valuation to the valuators when you sent them down to make the tenement valuation?—No.

926. Any check of the tenement valuation by the townland valuation was done in the office?—Yes, I think so.

927. The only check, as I understand it, upon the expense of the annual revision, is the check of the superintendents in the office?—Yes.

928. There is no local check either by the board of guardians or the grand juries, or any one else?—No.

929. It would be quite possible that work might be charged for to a particular county, which was not done for that county, without the grand jury or the board of guardians knowing anything about it?—It might be, but it never has been.

930. The board of guardians have no machinery for investigating the return sent down to them?—No.

931. You mentioned on the last occasion, that the county of Dublin had been re-valued without an Act of Parliament?—Yes.

932. And that the expense of valuation was charged in the annual revision?—Yes.

933. In that case the grand jury of the county of Dublin had no means of knowing that they were paying for the expense of a valuation and not of a revision?—Not by any official communication; but our valuators visited their houses, called upon them, and told them what they were doing, and got their assistance.

934. There was no official knowledge before local authorities that they were paying for anything but an annual revision?—No.

935. Do you believe that any means could be devised by which the parties in the country could know for what they were paying, so as to have an opportunity of exercising a check over the expenditure?—I think there could.

936. Will you explain in what way?—I give a return of the number of days every man is employed in connection with a county, his name, and his pay.

937. Would you give that return to each particular union?—I give it to the grand jury of every county.

938. Would you not think it better to give such information to the board of guardians, who would be more particularly acquainted with the work?—No. In the first place the grand juries present the money, and I think they would investigate the matter more closely.

939. Do you think that they have the means of investigating in the same way that the board of guardians would have?—I am not able to give an opinion as to whether the board of guardians or the grand jury of the county would be the best to do it; we can give the information to either or both.

940. You think it would be sufficient to give the name and the pay of the valuators, and the number of days they were employed?—If there is any other check I do not see why it could not be given.

941. Do you not think it would be useful to furnish to the board of guardians or the grand jury the actual number of tenements that the revisor went over, and the work which he performed upon these tenements?—It would be expensive to keep all those records and details; it might be done: and I do not see any objection to it, if it is of any use.

942. If the board of guardians had an account furnished of the number of tenements revised and the expense of the revision, do you not think that they would be able to exercise a check over the expense?—I think not; I think they would be just as wise as they were before, for most of the work is done in the office in Dublin.

943. I suppose that these revising officers and assistants are frequently changed from one department to another?—Yes, we do change them about.

944. According as you think proper yourself?—Exactly.

945. I perceive that the salaries of these gentlemen are very different; some of them are high, and some of them are very low; I suppose that

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that depends upon length of service?—Length of service has never been altogether taken into account by Sir Richard Griffith; he has taken length of service into consideration, combined with skill and ability.

946. At all events the salaries are very different?—Yes, some of them.

947. Suppose you were to take from Division A a gentleman getting a small salary, and were to put in his place one to whom a large salary was given, would not that, without any change whatever in the number of alterations made in the county, or the work to be done, place an additional charge on the county?—It would make a difference of half the amount of his pay.

948. If that were done in three or four cases, might it not make a considerable difference?—Yes, it might.

949. That would be irrespective of alterations in the tenements of the county?—Yes.

950. Then the charge upon the county is not dependent altogether upon the work to be done in the county?—Not in respect to shifting about the hands in that way.

951. I suppose, under the supervision exercised by you, no charge could be made upon one county for work done in another?—I think I have stated that that would be next to impossible.

952. Will you look at Division B, which comprises eight counties; I suppose that the salaries of all the gentlemen that I see down here attached to that division are charged to those counties?—Yes.

953. I see that the amount of the salaries of the gentlemen in those counties is 4,440 *l.*?—Yes.

954. Turning to page 15 of the Return, it appears that the salaries charged to these different counties, Armagh, Antrim, Carrickfergus, Drogheda, &c., are all given separately?—Yes.

955. It appears that the amount of salaries in that second return, namely, the amount paid by the grand juries, was only 4,023 *l.*; can you explain that?—I think the heading will show it; one is up to April 1869, and the other is up to the financial year ending 1868.

Thursday, 6th May 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. McCarthy Downing.
Colonel Forde.
Mr. Chichester Fortescue.
Colonel French.
Sir Frederick Heygate.
Mr. Herbert.
Mr. Hunt.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. JOHN BALL GREENE, called in; and Re-examined.

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956. *Chairman.*] WE were asking you about a letter which you said was dated August 1867; I see it is dated August 1868?—I thought it was August 1867.

957. I said it was Mr. Lynam who made the offer, and you stated in answer to me that he was dismissed by you?—Yes, he was dismissed.

958. Are you aware that in 1852 he published a pamphlet, stating that the want of system in the Valuation Office was the cause of all the difficulties and delays that took place?—I am quite aware that he published a vast number of pamphlets and papers from time to time; I have them all.

959. *The O'Conor Don.*] When was Mr. Lynam dismissed?—In 1851.

960. His name does not appear in the return that you handed in?—I have a supplemental return of persons who were dismissed; what I thought was wanted was a list of all persons who were dismissed or discontinued; the list of persons dismissed would only comprise five or six.

961. I was asking you some questions with respect to the difference appearing in your returns between the amount charged under the head of salaries to the different counties comprised in Division B, and the salaries of the revisors and other officers employed upon the work in that division, and it appeared from the return that the amount paid by the grand juries of these counties was less than the sum charged as the salaries of the different officers employed?—I do not clearly understand, and I think it is impossible that that could be the fact.

962. You admitted it on the last occasion, but you explained that the return of salaries was for the 1st of April 1869, and that the other was for the preceding financial year?—I believe the amount was 4,440 *l.* in the one case, and 4,023 *l.* in the other.

963. You explained that difference by the difference of date?—Yes.

964. I presume, therefore, that during the preceding year the number of officers employed upon these counties was smaller than in April 1869?—No, that would not follow; the number would be the same.

965. Supposing the number to be the same, is not the whole cost of the salaries of the officers employed in Division B charged to the counties comprised in Division B?—It was for 1868, but if you look at the return showing the largest amount, you will find that that is up to the 1st of April 1869, and the increment of salary due has been added to it. That return has not gone to the grand jury, and it will not go until the next assizes.

966. You attribute the difference to the increment of salary?—I suppose it must be so; I have only looked into the amounts that you gave me.

967. Look at the counties comprised in Division A; I find that the salaries of the gentlemen employed in that division amounted to 2,460 *l.*; and I find upon looking at the other return of salaries charged to these counties, that instead of their being, as in the case of Division B, less, they are a great deal more, namely, 2,788 *l.*?—I do not know whether there may have been an extra hand employed at that time or not; I could ascertain that; I could not give you an explanation unless I ascertain it from the gentleman in the room.

968. I will give you a simpler case; that of the city and county of Dublin; the salaries in the divisional return, if I may so call it, are 950 *l.*, while the amount charged to the county and city of Dublin was 1,463 *l.*?—That I can explain; it was incurred by the re-valuation of the county, as I explained before. There were two extra hands occasionally employed at the re-valuation of the county of Dublin; and they are of course not in the charge made against the revision.

969. Have you been charging this re-valuation of Dublin up to last year?—Yes, it has been going on.

970. Is it going on still?—No, it is completed.

971. Has the whole amount been paid by the grand jury?—I imagine that it has.

972. So that, after the Bill which was brought into the House of Commons for the re-valuation of Ireland was withdrawn, you still went on with the valuation?—We did.

973. *Chairman.*] That is the valuation that you admitted you had no authority for?—Yes.

974. *The O'Conor Don.*] After you knew that it was not going to be passed you continued the valuation?—Yes, and it is completed, and will be ready to issue in a very short time.

975. Mr. *Hunt.*] Had you any communication with the Treasury on the subject?—I think Sir Richard Griffith had.

976. *The O'Conor Don.*] If you look at the salaries

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salaries of the revisors for the county of Roscommon you will find that they amount to 114 *l.* 6 *s.* 6 *d.*; the salary of Mr. Doheny is 95 *l.* 4 *s.* 4 *d.*, of Mr. Innes 17 *l.* 3 *s.* 1 *d.*, and of Mr. O'Brien 1 *l.* 18 *s.* 11 *d.*; is that correct?—I think so.

977. The amount of salaries charged to Roscommon is 641 *l.* 18 *s.* 1 *d.*; I wish you to explain what those other salaries were that were charged in that year to that county?—I can furnish the details, names, dates, and the nature of the employment of each person.

978. How is the expense of the general management of the office divided between the counties?—It is divided proportionately to the expenditure. If the general establishment cost 3,000 *l.*, we distributed that in proportion to the expenditure on each county.

979. In proportion to the special expenditure?—Yes, and it is allocated.

980. Can you give me the amount of the general expenditure that came to the county of Roscommon?—Yes.

981. Can you give the same for the whole of Ireland?—Yes.

982. You have it all made up in the returns for the grand jury?—Yes.

983. You have it in the office?—Yes.

984. Mr. *Ayrton.*] You divide the general expenditure into a per-centage on the special expenditure?—Yes.

985. *The O'Conor Don.*] Upon what principle do you base the charges for hotel expenses; is every revising officer allowed to charge what he pleases for hotel expenses when he is in the country, or is there a fixed amount?—There is a fixed sum allowed by the Treasury, which cannot be exceeded.

986. Is it a uniform amount for every revisor?—With the exception of one or two cases it is.

987. Is it so much a day, or is it a bulk sum?—It is so much a day.

988. What is the amount per day?—Five shillings.

989. Mr. *Hunt.*] Is it according to official rank?—Yes, the revisors are allowed five shillings for each day they are in the field.

990. Let me refer you to the case of Mr. Scanlan (page 11); I see he was in Cork 91 days, and his hotel expenses amounted to 12 *l.* 10 *s.*; 2 *s.* 9 *d.* per day?—I can explain that. When Mr. Scanlan was in his lodgings in Cork, a kettle of water fell upon him, and he became incapacitated for doing his business in the place. He stopped there I think two or three months. He was laid up and unable to come to town. I brought the matter before Sir Richard Griffith, and he said he could not continue the allowance of 5 *s.* per day while Mr. Scanlan was incapable of doing his work. The amount was therefore stopped. He was allowed to go to some of his friends in the neighbourhood.

991. That is the reason why the allowance was so small?—Yes.

992. I think you said last year that you did not think it would be possible to adopt a scheme by which the annual revision could be made by local revisors in the country, although checked afterwards in the office?—No.

993. You do not think it can be done?—Not as satisfactorily as at present.

994. Did you ever try the system of having local revisors?—For a short time. Not local revisors, but we sent one of our own people down.

995. You stationed him in the county?—Yes, for a while.

996. Where was that?—In Belfast and Cork.

997. Why did you give it up?—We found that we had not sufficient office check, such as we now have. The work was done in the country. I used to go down myself sometimes and examine it; but it would be very laborious for me to go into all the details of the work, and I found it far better to have the work checked in the office, rather than left altogether to the revisor in the field.

998. Who was the revisor in Cork?—Mr. Irwin.

999. Is he at the head of the department now?—Yes.

1000. Used he to do all the work for himself in the county?—No; he had some assistance. It was an experimental arrangement with Sir Richard Griffith at the time. We found it did not work well, and we removed him to the office.

1001. At present that work is done in the office under his superintendence?—Yes.

1002. As it was formerly done in the county under his superintendence?—Yes; I have the general supervision. Everything is brought before me that requires examination or inspection.

1003. Brought before you by him, or by those under him?—By him.

1004. What are the qualifications required for candidates for the office of valuers?—Since the new arrangement we have never employed a valuer; there has been no examination or test.

1005. Has there been any circular issued with respect to valuers?—No, not that I am aware of.

1006. Will you look at that (*handing a Paper to the Witness*); is not that a circular?—It is a printed paper showing what qualifications were necessary, in case there should be any candidates.

1007. Is it not a printed form issued from the office, and signed by you?—It has never been issued to any applicant; it has never been acted upon as regards the valuers in any one instance.

1008. For what purpose was it printed?—To save trouble. Those regulations were made by the Treasury in 1860; and there has never been anything but third-class clerks appointed under that circular.

1009. You have never appointed any valuers under it?—Never.

1010. Will you read what the qualifications are for any valuers whom you might appoint?—"1. The nomination of all candidates is vested in the Commissioner of Valuation, subject to the approval of the Lords Commissioners of the Treasury. 2. Candidates for appointment as valuers of land, buildings, and other descriptions of rateable property, will be required to be examined by, and obtain the certificates of, the Civil Service Commissioners in reading, writing, and arithmetic; the arithmetic to include the four first rules, and reduction, proportion, and practice. They will also be required to possess the requisite knowledge of land surveying, to enable them to define on the Ordnance maps the boundaries of farms and tenements, and where necessary to determine areas by map computations. They will likewise be required to satisfy the Commissioner of Valuation of their ability to make accurate and relative valuations, for which purpose their skill will be tested by the Commissioner before nominating them for examination. The

The limits of age fixed for valuers, are from 25 to 45 years; and the salaries to be determined by the Lords of the Treasury on the report of the Commissioners of Valuation. The valuers hereafter to be appointed will form a distinct class from the other officers of the service on the establishment, and their appointments are to be considered and treated as temporary. 3. Candidates for appointment as third-class clerks on the establishment will undergo a competitive examination by the Civil Service Commissioners in the following subjects, viz.: I. Exercises intended to test handwriting and orthography; II. Arithmetic (including vulgar and decimal fractions); III. Euclid (the first four and sixth books); IV. Drawing (geometrical); V. English composition. The limits of age fixed for this class are from 19 to 28 years, and the salary from 80 *l.* to 180 *l.* a year by an annual increment of 7 *l.* 10 *s.* 4. All promotions from one class to another must be sanctioned by the Lords of the Treasury on the recommendation of the Commissioner of Valuation.—By Order, *J. Ball Greene*, Superintendent." Those were the arrangements of the Treasury.

1011. In contemplation of a new valuation?—I suppose so, and in contemplation of new valuers being required; but there have been none required.

1012. Colonel *Forde.*] Was that issued from the Treasury when you were immediately under it?—Yes.

1013. *The O'Conor Don.*] What is the date of that?—The 1st of January 1868.

1014. I suppose it was with a view to this new valuation that you are speaking of?—I think it must have been a reprint; I think there was a paper like that long before.

1015. Why should you have gone to the expense of reprinting that, if you never found that it was necessary to make use of it?—We have made use of the last part as regards the clerks.

1016. Do you consider it a sufficient qualification for a valuer, that he should be able to read and write, and know the first four rules of arithmetic?—I think that is sufficient; he certainly ought not to know less than that.

1017. The clerks require a great deal more knowledge?—Yes.

1018. Do you consider that the clerks ought to know more than the valuers?—I think they ought; the class of persons that we look to to obtain good valuers from the agriculturists and farmers of a superior class who had studied farming; they are not generally men of a very high-class education; we wanted good practical farmers.

1019. And those are the persons whom you would now employ if you were commencing a new valuation?—I think so.

1020. You mentioned on the first day of your examination that at one time you had a system of extra task work, or copying in the Valuation Office?—Yes.

1021. You stated that the work was done by the assistants in the office, not during office hours, and that additional pay was given to them for this extra work done after official hours?—I stated that.

1022. Who arranged the distribution of that work?—The superintendents of each department arranged that.

1023. It was left entirely in their hands?—Not entirely, because I limited it; I made it a rule that there should not be more than a certain quantity done any night, and that it should be fairly distributed to those who were willing to take it.

1024. You never had reason to find fault with the distribution of it?—No, never.

1025. Are you quite sure of that?—Quite sure, to the best of my recollection.

1026. Will you read that paper (*handing the same to the Witness*)?—"22nd December 1862. The attention of the Commissioner has been called to the large amounts that have been paid to the first-class assistants and their friends, for extra work during the time it was in progress in 1861-2, as compared with the amounts paid to the junior and other clerks whose salaries were so much lower, and who should therefore have had at least an equal share of the work. In the distribution of this work it appears to the Commissioner that some of the first-class assistants kept an undue proportion for themselves and their relatives, while other assistants in their districts were allowed to earn but comparatively small sums. Thus it appears that Mr. George Irwin received 132 *l.*, and his relative Mr. Simon Irwin 90 *l.*, while the average earnings of the other assistants in that district amounted only to 51 *l.* Again, Mr. Duffy appears to have received 115 *l.*, and Mr. M'Intyre 83 *l.*, while the average earnings of the remainder of the district amounted to 48 *l.* In the other district a more impartial and considerate distribution seems to have been adopted, Mr. Hutchins having received 67 *l.*, Mr. Hitchcock 66 *l.*, Mr. Scott 51 *l.*, Mr. Craig 47 *l.*, and Mr. George M'Cormack 43 *l.*, while some of the junior assistants in each of those districts were allowed to earn more than the sums quoted. The Commissioner is much dissatisfied with the course pursued by Mr. George Irwin and Mr. Duffy in the distribution of the work in their districts. The first-class assistants will be required to deal with strict impartiality in the future distribution of this work, so that all the assistants, according to their ability, will receive a fair and equal proportion of the copying and comparing, and should the Commissioner again have to notice such irregularity as the foregoing, he will prohibit the first-class assistants from receiving any of the extra work.—By Order, *J. Ball Greene*, Superintendent." I had forgotten it.

1027. When did the copying work cease?—About 1863 or 1864.

1028. That paper was shortly before it ceased?—It was in 1862.

1029. The work was always done in the office?—Yes.

1030. *Chairman.*] Are you positive about that?—To the best of my recollection it was.

1031. *The O'Conor Don.*] Will you read that paper (*handing the same to the Witness*)?—"30th March 1861—Memorandum.—All copies of the valuation which are to be prepared as task-work this year are to be executed by the assistants at their own homes during after hours, and such assistants only are to be employed who can perform their work with neatness and accuracy."

1032. That is signed by you?—It is.

1033. The work was not only done in their own homes, but by your special direction?—So it appears, if this is correct; I do not recollect it.

1034. If this is correct, your statement that it was not done is not correct?—No, it is not.

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1035. You state that the copying is of a very peculiar character, and could not be done by ordinary scriveners?—I think not.

1036. What is the present charge for this copying; have you any fixed tariff?—We have a tariff for checking a man's work and seeing that he does a fair day's work, but he is not paid by it.

1037. At one time he was paid by it?—Yes.

1038. You have a tariff for checking his work?—Yes, to see that he does a fair day's work.

1039. Could you give a return of the amount of copying work done for each county, and the expense?—I could make it out; we know the number of lines for each county.

1040. And the scale upon which the charge is made?—Yes.

1041. For the different copies; the treasurer's, the poor law guardians, and the office copy?—Yes.

1042. Have you heard whether there has been any application from any barony or county in Ireland for a new valuation?—Yes.

1043. From where?—From Cork, also from the city of Dublin.

1044. From the whole county of Cork?—No; from the city of Cork and the poor law union of Cork, which extends considerably into the county.

1045. With those exceptions, you have had no application from the country parts of Ireland for a new valuation?—No.

1046. The counties apparently are quite satisfied with the present valuation?—We have had no application from them.

1047. Do you think they are satisfied with it?—I suppose they are.

1048. If the present valuation is not satisfactory, to what do you attribute this general silence upon the subject, all over Ireland?—I imagine they are apprehensive that taxation would be increased, or they would apply for a new valuation.

1049. They consider that the present valuation is low?—I am sure they do.

1050. Therefore they do not apply for a change?—Yes.

1051. Would not the same reason explain the circumstance, that no individual has applied for an alteration of his valuation; that there should have been, in fact, no appeals, or but few appeals?—There can be no appeals now, for the valuation is completed for 14 years.

1052. You stated that even when the valuation was made, you had very few appeals?—I stated that in the south-west of Ireland the appeals were immense. In Tipperary alone there were 5,000 appeals.

1053. Do you consider the valuation of Ulster a low valuation?—No.

1054. Do you consider it up to the full present value of the land?—Not quite; I do not consider it up to the full letting value.

1055. Do you consider it up to the full letting value, making allowance for deductions?—For certain deductions.

1056. Then the valuation of Ulster was not made upon the instruction book of 1853?—I think it was. The deductions, when they were made, were not so great, and the improved cultivation and the growth of flax were taken into consideration. The flax crop was not taken into account in the south and west of Ireland.

1057. But according to the instruction book of 1853, the valuation was to be conducted upon a scale which you believed was much below the present price of agricultural produce?—Much below the present price.

1058. If the valuation of Ulster was made in accordance with that scale, which is so much lower than the present prices, does it not follow that the valuation of Ulster must be low?—No, I think not; in Ulster the return from the spade cultivation per acre is considerably more than in any other part of Ireland; that is, they have a greater quantity of wheat, oats, and so on to the acre, than elsewhere.

1059. That might be very well with regard to the comparative acreable value of the north and south, but according to the instruction book of 1853, you are to consider what the land would produce, and then you are to value that, not upon the actual price of produce at the time when the valuation is made, but upon the scale in the Act, which you state is very much lower than the present price?—Yes; for instance, butter is 69 *s.*, and that does not come much into Ulster; it is principally tillage in Down, Antrim, and Armagh, and when we find that they have two or three barrels of wheat per acre more than in the south, we value that land higher.

1060. But the principle laid down in the instruction book is, that you are to calculate what the land will produce?—Yes.

1061. Having found out what the land is to produce, the valuator is to estimate that produce according to the scale in the Act?—Yes.

1062. The scale in the Act you say is much lower than present prices?—Yes.

1063. Therefore, if the produce in Ulster were calculated upon this scale, which is so much lower than present prices, the valuation in Ulster now would be much lower than it should be if the scale were in accordance with present prices?—If we were making a valuation of Ulster now, I do not think we could add more than 2 *s.* a pound to the land.

1064. Then it cannot have been made in conformity with that scale which you said was 20 per cent. lower than the present price?—On the average. I do not think that scale applies to Ulster as it does to the south and west of Ireland.

1065. Why not; the scale is a fixed one?—Yes, but there is an important item in those counties, which is flax.

1066. Flax is in the scale?—It is not in the other counties.

1067. The whole of this scale, including flax, you tell us is 20 per cent. under the present price of agricultural produce?—I should say it is.

1068. And the valuation of Ulster is made upon a scale which is 20 per cent. under the price of agricultural produce?—Yes.

1069. Therefore does it not follow that the valuation of Ulster is lower than it ought to be?—It would appear to be so, certainly, taking that view of it, but I do not think it is.

1070. I want to know why it is not?—I think we found that the state of things there was so superior to the other parts of Ireland that we kept the valuation up pretty stiff.

1071. In fact, you did not attend to the scale?—As nearly as possible.

1072. Is not the real answer that you did not attend to the scale in the Act?—I can answer that by referring to an appeal. Mr. Lindsay brought an important appeal, and he brought some very clever valuers to the Court of Sessions before

before Mr. Otway. He said that we did not go on the scale of prices. After two or three days' discussion and argument, the thing was decided in our favour. He said it was too high. Our evidence was based on the price of different commodities.

1073. What was this property which you valued?—A large farm eight or 10 miles from Belfast.

1074. Can you explain the way in which the valuations of those counties, made under the 9th and 10th of Victoria, were brought to the same standard as those subsequently valued under the 15th and 16th Victoria?—I think there was the case of Dublin and Kilkenny. It was when I joined the valuation. I am not clear upon it, but to the best of my belief it was in this way: Sir Richard Griffith got up the valuers who had made this valuation under the 9th and 10th of Victoria, according to the letting value. Owing to the depreciation it was almost impossible to sustain the letting value, and they arrived at a per-centage according to which to reduce the valuation. I believe that was done.

1075. There were none of the counties published until some years after you joined?—I think it was in 1851 or 1852.

1076. Was the system of reducing the valuation to the scale of the new Act a uniform one all over the counties, or did the valuers go separately into each particular district and re-value the land?—I cannot answer the question, it is so long ago. I have not sufficient knowledge of what was done at that time to answer the question with any degree of accuracy.

1077. You stated on the last occasion that the instructions of 1853 were to all intents and purposes the same as those that preceded them?—The instructions to carry out the tenement valuation; the instructions to surveyors and draughtsmen, and so on, must be very general, but as regards the valuation the amount of course would vary.

1078. The principle on which both were carried on was the same?—Yes.

1079. I understand that the principle upon which the valuators went was this; they were directed to examine the soil in each division of a tenement, and to enter in a book to what quality it belonged, and then they have in these instructions tables showing the price per acre which should be accorded to each particular quality of soil?—That is not an absolute thing; they would be very foolish to take these prices; this is only an estimate of what such land might be valued at under ordinary circumstances.

1080. They were directed, I understand, to enter in their book what the land would be valued at under ordinary circumstances?—Yes.

1081. They found that in this book?—Yes.

1082. And having found that, they were directed to take into consideration local circumstances, either in the way of adding to or diminishing the value, and to enter it in another column as the value of that particular tenement?—Yes.

1083. They were not at all to consider the question of the annual value, estimated by what it would let to a tenant for?—No; they were to base it upon the scale of prices in the Act.

1084. And not to consider what a solvent tenant would pay?—No, not absolutely.

1085. Have you the instructions that were issued before the Act of 1853?—I think not; I put in all the instructions that we had.

1086. I find on page 10 in these instructions that were issued previous to 1853, that the direction given to valuators, is this: "In fixing the value of the land, the valuator is to act as if he were employed by a liberal landlord to value land for letting to a respectable tenant at the then average price for agricultural produce; this valuation will be afterwards corrected and reduced to the scale of prices for agricultural produce prescribed by the Act; by comparing current prices with those mentioned in the Act, which, as already stated, are 2 *s.* 6 *d.* in the pound lower than the average prices of agricultural produce throughout Ireland previous to the commencement of the valuation:" it would appear from that that the principle adopted before 1853, was totally different from the principle adopted under the instruction book?—I think that refers to the townland valuation, and not to the tenement valuation. Mr. *J. B. Greene.* 6 May 1869.

1087. You told us on the last occasion that they were the instructions signed by Lord Eliot?—No, they are not; they are not in that book.

1088. These are signed by Lord Eliot?—Yes, but that is a totally different thing; the book was issued 30 or 40 years ago; what you are referring to was put in afterwards.

1089. The instructions to which you alluded as being similar to those issued in 1853, contain no instruction at all as to the mode of valuing land; you stated that the instructions issued in 1853 were practically in force before, although they were not compiled in a particular form?—Yes.

1090. I wish to know what were the instructions issued before?—I put them in the other day; it was from all these put together, when the Act of 1852 was passed, that the book was compiled.

1091. Do you mean to say that the instruction which I read from page 10 of this instruction book (issued, I admit, for the townland valuation) was not acted upon up to the passing of the general Valuation Act, 15th and 16th Victoria?—I could not say; I was not connected with the townland valuation in any way.

1092. Nor with the tenement valuation before the passing of the 15th and 16th Victoria?—Just before. I joined it in 1850.

1093. You stated that upon a special application of clerks of unions, a revisor in a particular district, if he was one of your skilful valuators, would be permitted to do the whole of the work of the revision of the union?—Yes.

1094. Can you tell the Committee who are your skilful valuators to whom you would intrust this work?—I would intrust it to Mr. Dennis Quin, to Mr. John Power, to Mr. Martin Doyle, to Mr. William Doheny, and to Mr. Bell.

1095. How is it that Mr. Bell, who is a subordinate, has a higher salary than Mr. Scott, who is over him?—He is one of our first-class valuators. We have a very high opinion of him as a land valuator. Land valuers are always paid higher than surveyors.

1096. Is Mr. Scott merely a surveyor?—He is a surveyor and general office man; a draughtsman.

1097. Out of all those persons, you would only intrust it to four or five persons?—Four or five of them.

1098. If you were to commence a new valuation of Ireland, is it to these revisors that you would intrust this valuation?—To these men that I have

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I have mentioned; and I should take in, under that paper that you referred to just now, extra hands for two or three years.

1099. I see that by the return you put in on the last occasion, you propose to re-value 23 counties of Ireland?—Yes.

1100. When was the paper drawn up proposing the re-valuation of these counties?—I think about the year 1865.

1101. I believe the statement you put in on the last occasion upon the subject was a portion of a general statement with respect to the valuation?—Yes.

1102. Will you put in the whole of the statement?—Yes.

1103. You also stated that you believed that the cost of re-valuing these 23 counties would be about 50,000 *l.*?—Yes.

1104. And that you thought it might be done in about three years?—Yes.

1105. How do you propose to set about making this valuation; would you commence all the 23 counties at once?—No, I proposed to get out seven counties in each year.

1106. Would you finish seven counties in each year?—Yes.

1107. You mentioned that you thought that the work could be carried on in connection with the annual revision?—Yes.

1108. What part of the annual revision might be carried on with this new valuation?—These five men whom I have mentioned to you could remain in the country. I had arranged that they should remain the whole year, instead of a portion of the year; they could do a vast amount of work in going over the districts, and seeing what per-centage should be added in the case of each townland.

1109. I presume none of the office work could be carried on in connection with this re-valuation?—There would be very little office work. When we had ascertained the valuation, it would be only to copy out for the press, if it was desirable to print it again.

1110. How many additional hands would you have to employ for this new valuation?—I could not tell just now.

1111. You never made any estimate in 1865?—I may have done, but I do not recollect.

1112. You stated that the whole of the time of these assistants and revisors is taken up with annual revision?—It is.

1113. None of that annual revision work would be diminished in consequence of this new valuation?—No, that revision work would go on.

1114. So that the whole of this new valuation would be extra work?—Yes. The copies that would be made I should give out as extra work at night, paying by scale.

1115. Out of the present revisors, you can only select five whom you would intrust with this work?—I might select more if I went with them to the field myself and saw their capabilities, but I could not state at once.

1116. The new hands you would take in would be of the class that you have mentioned; farmers and agriculturists in the country?—Yes.

1117. *Chairman.*] Would you take back any of the men that have been pensioned off?—Several of them; I would take one man especially as a man to train others, Mr. Pierce Ryan of Wexford.

1118. *The O'Conor Don.*] Would you consider it necessary to appoint any additional superintendents for the work of the new valuation?—I would not.

1119. You stated on the last occasion that you considered the superintendents had as much as they could do to look after the annual revision; would you not require some superintendents for the valuation?—No; I should have the principal copying done at night as extra work; it would be cheaper.

1120. This proposed valuation is to be based upon the letting value?—I should recommend that.

1121. What would you take as the basis of letting value; the rent?—No; that would be a foolish thing to do; that would be equivalent to going about ascertaining the rents each person paid; I take the rent that the land ought to produce, based upon the present scale of agricultural prices.

1122. You would make out a scale of agricultural prices?—We could not value without it; it would be impossible.

1123. Would you take a particular district, townland, or tenement, and have that valued very accurately by a skilful valuer, and then value all the surrounding district in comparison, relatively with that?—Relatively with that; if we found that the same quality of soil generally prevailed it would be a good plan.

1124. That is not the plan you were thinking of; you were thinking of having a general scale for the whole of Ireland?—An addition should be made to each denomination, or parish, or district, and then we could ascertain in each case whether it was a fair amount or not. It would not be necessary to have a uniform per-centage all over.

1125. You told us in the commencement of your evidence, that the taxation which existed in particular counties was deducted from the valuation originally?—Yes.

1126. Can you tell me at what period of the valuation this rate was deducted?—In the course of the progress of the valuation, the valuator had to ascertain that; it was nearly equivalent to local circumstances.

1127. The rate was not uniform over the county, but there was a particular rate in each district?—Yes; and from that the valuers adopted an average scale for each county.

1128. It was not done in the office?—Yes; they never did anything without reference to Sir Richard Griffith or myself.

1129. I understood you to say that you took an average scale all over the county, and deducted the average rate of taxation from the value of each tenement?—Yes.

1130. In order to do that you must wait until the whole county is valued?—No, we ascertained that in the first instance, because we invariably began with the whole of the county at once; we put a number of surveyors on at once, and divided the county into districts.

1131. Then it was the rate of taxation which existed at the commencement of the valuation that you took?—The rate of each county before it was finally printed off.

1132. It was the rate before it was finally printed off that you deducted?—The average rate determined upon, in a consultation with Sir Richard Griffith and his valuers at the time.

1133. The valuers, of course, had no means of knowing what the rate was beyond what any person

person would have?—Except from local information that they got in the country.

1134. The taxes were chiefly the poor-rate and the county cess?—Yes.

1135. They are returned annually in published documents?—Yes.

1136. So that what you had to do was to discover what they were?—Yes.

1137. It was the poor-rate and the county cess which existed before the publication of the valuation which you took as your standard?—Yes.

1138. Can you state the difference between the rate of the county taxation at the time that Roscommon was published, and the rate at the present day?—I cannot.

1139. I see you state in your return that Roscommon ought to be increased 5 *s.* in the pound?—I think the grass lands are too low.

1140. Would you be surprised to learn that the difference in the poor-rate and county cess the year previous to the publication of the valuation of Roscommon, and the average rate that has existed since, is only one penny?—I am surprised to hear it.

1141. As you state that you made the deduction of these taxes one basis of your valuation, can you furnish the Committee with the rate which you deducted in each of the counties in Ireland before you published them?—I do not think I could.

1142. I suppose you have the accounts in the office?—I daresay, by reference to the field-books, the accounts might be made up. It would be a work of considerable difficulty. It was generally done by the valuers coming up to town and consulting Sir Richard Griffith; then they fixed upon a certain amount. If it was 1 *s.* 4 *d.* in one place, 1 *s.* 8 *d.* in another, and so on, a certain amount would be taken, and that would be the deduction allowed.

1143. I understand you to say that all this was done immediately before the publication, and not in a piecemeal way?—It was ascertained in a piecemeal way, and deducted in the office afterwards.

1144. It was not acted upon until you had the whole?—No.

1145. Then I presume you must have in the office a record of the final results of the taxation in the counties?—I do not know whether I have an accurate record of it, it is so long ago.

1146. It will be easy to ascertain the poor-rate and county cess in each particular county, the year before the valuation was published?—Yes.

1147. Can you furnish the Committee with the rate of those taxes in each county, the year previous to the publication of the valuation?—Yes.

1148. Mr. *Hunt.*] Would you explain how it is that in Return No. 2, Roscommon is put down as having been completed on the 1st of July 1858, while in a subsequent part of the paper it is put down as having been completed 14 years, showing a difference of three years?—I think there must be a mistake.

1149. Do you think it should be 11 years?—I think so.

1150. *The O'Conor Don.*] You stated at your last examination that you did not publish the unions in a county until the whole county was completed for rating purposes?—We printed them in portions, but of course we had to issue the whole union for rating purposes.

1151. You did not issue them for rating purposes until the county was completed?—No; until the whole of the union was completed.

1152. You did issue particular unions within a county, for rating purposes, at different times?—Yes; I see Roscommon was issued in 1857.

1153. You stated that where a union had portions of two counties comprised within its area, you printed those portions separately, at different times?—We may have printed them at the same time, but in separate books.

1154. You stated that you did not?—It may or may not be; we issued them separately. The portion belonging to one county would go to the treasurer of that county, and the portion belonging to the other county would go to the treasurer of the other county.

1155. You printed them in separate books?—Yes.

1156. The union of Castlereagh, which is in two counties, is printed in one book and at one time?—I suppose we did that for convenience.

1157. A certain portion of it is in Mayo, but it is all printed in one book?—We sent the whole of the book to the treasurer.

1158. And the whole cost of revising that union is charged to Roscommon?—No; only the portion in Roscommon.

1159. The revisor that you sent to the Castlereagh union revised a portion in the county of Mayo?—Yes.

1160. And the whole of his expense is charged to Roscommon?—Certainly not.

1161. I believe Mr. Doheny was the gentleman sent to Castlereagh last year, the year for which the return was made?—Yes.

1162. I find he has not charged anything to the county of Mayo?—I do not know how that is; each revisor keeps a journal, and he has to account for every day of each month he is out; what county and what portion of the county he is in, and what he is doing; and from his journal the accounts are made up.

1163. If you will look at the return, page 9, you will find that none of Mr. Doheny's salary is charged to Mayo, yet if he revised the union of Castlereagh, he must have worked in that county?—I am certain I could explain it after making some inquiries, but I cannot do it now; I am sure it is utterly impossible that such a thing as that could occur.

1164. Mr. *Hunt.*] I wish you to explain the principle of the check valuations to which you have alluded?—Sir Richard Griffith generally had first and second-class valuers. The first-class valuers were men of superior ability, experience, and training, who were thoroughly well up to the work of the valuing of land and produce. The second-class valuers were men not so experienced, and they went first for training to the check valuers, who were kept purposely for checking their work. When they were trained, these second-class valuers were sent to a county, and after they were there a short time by themselves a check valuer was sent after them to examine their work, whose duty was to take a line through their work for a mile or so, and compare his valuation with theirs; and if there were any errors he would point them out, and explain that, perhaps on an inferior quality of soil, they were a little too sharp, and so on.

1165. Would the checking go on throughout the whole of the valuation of a county?—It did always.

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1166. So that if any of these second-class valuers were found unequal to the work, they would be removed?—Yes.

1167. The date of the paper, with reference to the persons who should be selected for your office, shows that it was at the time when you were recommending to the Treasury a Bill for re-valuation?—I think it was just before that.

1168. At the end of the year 1867 and the beginning of 1868, you were recommending the Treasury to introduce a Bill for re-valuation?—Yes.

1169. *The O'Conor Don.*] Was it not before this date that you recommended it?—In 1866 I think the Bill was brought in.

1170. And in 1868 you recommended it?—Yes.

1171. Mr. *Hunt.*] After the change of Government the question of the re-valuation of Ireland was again brought to the notice of the Treasury, was it not?—Certainly; I think Lord Mayo took it up.

1172. *Chairman.*] You or Sir Richard Griffith had direct communication with the Treasury?—Yes.

1173. And you undertook, if the re-valuation was granted, to raise the value, as specified in the printed report?—Yes.

1174. And on that promise of yours the Treasury gave the sanction to a re-valuation?—Yes, in 1866, when the Bill was brought in.

1175. Sir *Frederick Heygate.*] You stated that in taking the valuation you took the price of the produce in different parts of the country?—Yes.

1176. I think you said that in Ulster the price had considerably risen since the time of the valuation?—Yes.

1177. What articles do you consider have risen; wheat?—Yes, I think wheat is higher; it is higher than the Act price.

1178. Do you know the average price of wheat at the time of the valuation?—The price in the Act was 18 *s.* 9 *d.* a barrel.

1179. What do you consider it now?—25 *s.*

1180. And oats?—Oats are only 8 *s.* 6 *d.* a barrel; I think the price is now 14 *s.*

1181. You mean at the present moment?—Yes.

1182. Not taking an average of three years?—No; I can only state from memory.

1183. Is the price of flax much higher at the present moment?—I think not; I have not looked into it.

1184. Do you think the growth of flax should be taken into consideration?—I think it should be taken into consideration; it is a valuable crop in certain counties in the north of Ireland; I am aware that it is a deteriorating crop, unless it is very well managed.

1185. Do you know that it is expressly provided in most leases of land in England that flax shall not be grown?—I was not aware of that.

1186. In making your basis of valuation what else do you take into account; do you take into consideration the rate of labour in the locality?—In making a calculation to arrive at what an acre will produce, labour would be an element.

1187. Is it within your knowledge that there is a great difference in the prices of labour between the north and south?—I think labour is higher in the north than in the south.

1188. Therefore, although you might have an additional produce, you may not have an additional profit?—Of course; I am aware that labour is higher in the north.

1189. Is it within your knowledge that in cases where no labour is employed, as in the case of grass lands, the valuation ought to be higher?—I think the grass lands should be higher.

1190. Is not that the reason why the valuation of the south and west of Ireland, where grass land largely prevails, should be raised?—I think the grass lands are too low.

1191. Colonel *Forde.*] Will you look at this summary of townlands, sold about a month or six weeks ago in the county Down, showing the valuation and the rental in separate columns?—Yes, I see that the rent amounts to 1,742 *l.* 13 *s.* 1 *d.*, and that the Government valuation of the same lands amounts to 2,138 *l.* 8 *s.*

1192. That shows that what I said on the first day was correct?—Yes.

1193. You said that in Tipperary there were a great number of appeals, amounting to four or five thousand?—Yes.

1194. Can you account for that?—A great many of them were instigated by parties going about trying to make something out of them; a great number of them were got up without the knowledge of the farmers themselves, and were not even signed by them.

1195. Did they proceed with those appeals?—We had to prepare our defence at the cost of a great deal of labour and expense; afterwards, when we succeeded in defeating them in a number of cases, they dropped off.

1196. Mr. *Pollard-Urquhart.*] With regard to the increase in the price of agricultural produce, do you take into account the price of the present year, or do you take a range of years?—I take a certain range.

1197. How many years?—I think we took three years in the return.

1198. Should you not say that, on the whole, the price during the last three years has been exceptionally high?—Yes, during the last three years, but the return I put in was up to 1864.

1199. Should you say that the price of agricultural produce in the three years terminating in 1864, was higher than it was during the three years 1853, 1854, 1855?—Yes,

1200. Are you certain?—I think so.

1201. Do you recollect the price of oats per barrel in 1855?—No, I do not.

1202. Did you know the average price in the years 1862, 1863, 1864?—I think I put it at 7 *s.* 1 *d.* per cwt.; 11 *s.* per barrel.

1203. I see that you propose to raise the valuation of the county of Westmeath 5 *s.* in the pound compared with 1855; in the years to which you referred, 1862, 1863, 1864, was not the price of the cereal produce lower than in 1853, 1854, 1855?—I am not aware of that, without referring to documents.

1204. If it is the fact that the prices during the years 1862, 1863, 1864, were lower than in 1853, 1854, 1855, should you be inclined to reconsider your proposition that the valuation of Westmeath should be raised 5 *s.* in the pound?—No, I should not; because I am quite satisfied, looking at the improved cultivation and the reduced taxation, that the county is still low.

1205. Are you sure that the taxation of Westmeath was so much lower during 1862, 1863, 1864, than it was in the three years terminating in 1855?—I have not the figures, but I am under the impression that it is so.

1206. Have

1206. Have you any exact data?—I have not.

1207. If it was shown that the taxation was decidedly not diminished, and at the same time that the prices of cereal produce were lower in 1862, 1863, and 1864, than in the three years ending 1855, should you not say that there was no occasion for raising the valuation?—I should say that if there was a revaluation, these things should be taken into consideration.

1208. Do you think that those things have been taken into consideration in the estimate of 5 *s.* additional in the pound?—I think so; I think that the deductions that were made at the time of the valuation were excessive.

1209. Is it not the fact that the wages of an individual labourer are higher in the north than in other parts?—Yes.

1210. But should you not say that, on the whole, labour was cheaper in the north than in other parts, seeing that you get more for your money by increased industry?—Yes, I think so.

1211. Mr. *M'Carthy Downing.*] You were asked on the last occasion whether it was not the fact that a rate-in-aid was levied in the north to assist the south, and you said you believed it was; did you give that answer as founded upon any inquiry?—No; I should like to withdraw that answer; I am not certain of it.

1212. I believe there was a rate struck all over Ireland?—I am not sure.

1213. You were asked whether, in making the valuation of Ireland, and in your own calculation, you took into account tenant-right in the north?—I said, no.

1214. Do you not think that that is an important element to be taken into account in the valuation of land in the north of Ireland?—I do not see how it could be introduced.

1215. If a person in the possession of land in the north, where tenant-right exists, wishes to leave the country or go into business, does he not get a large sum of money in purchase of that tenant-right?—He does.

1216. Do you not think that that increases the valuation of the land?—I think it does increase the valuation of the land.

1217. Do you not think that everything that increases the valuation of land, especially in the possession of a tenant, should enter into the mind of the person who makes a revaluation?—I should say it ought; but I know that we did not take tenant-right into account.

1218. You were asked the price of flax, and you said that it was 6 *s.* 2 *d.* per stone; are you aware that it is now and has been for a number of years as high as 10 *s.* and 11 *s.* per stone?—I believe it has been.

1219. That would be a very large element in the revaluation of the north?—Of course it would be an element.

1220. You thought that labour was higher in the north than in the south; have you made any inquiry into that particular fact?—I have not.

1221. Do you know what has been paid for labour in the county of Cork for the last three years?—Not exactly; I cannot tell you with accuracy; I should say from 7 *s.* to 10 *s.* a week for able-bodied men.

1222. Are you aware that the usual rate of wages previously was only 4 *s.*?—Yes; 4 *s.* or 5 *s.*

1223. I suppose you have read the evidence of the late Mr. Senior before a Committee of the House, upon that point?—I have.

1224. Do you find that labour has risen nearly 100 per cent. in the south?—I know that it has.

1225. Have you been in the north lately?—I have been to Belfast lately.

1226. Did you make any inquiry into the rate of wages in the agricultural prices of the north?—I did not.

1227. Therefore when you said you thought labour was higher in the north than in the south, that was a mere speculative opinion of your own; you had no data to go upon?—I do not think I said it was higher.

1228. I am right in saying that you had no data to go upon?—Nothing but opinion.

1229. You have said that you think the prices of agricultural produce were higher in the three years ending 1864 than they were in the three years ending 1855?—I said so from memory.

1230. Only from the memory?—Only.

1231. Would you be surprised to find that the average price of produce for the three years ending 1855 was considerably higher than in the years ending 1864?—I thought it was the other way.

1232. Do you know when the Crimean war took place?—Yes.

1233. Do you not know that the prices were exceedingly high then?—Yes, they went up. I look upon that as an exceptional occurrence.

1234. You were giving an average of three years?—I had forgotten about the Crimean war.

1235. That will enable you to alter your answer upon that question?—Yes.

1236. You said you thought that grass lands ought to be valued higher than agricultural lands?—Yes.

1237. Upon what principle?—Less labour is required on pasture land, and the price of the produce, butter, beef, and mutton, is considerably higher, and grass lands are intrinsically worth more.

1238. That may be an exceptional thing?—It may.

1239. You are aware, no doubt, that the price of butter and meat varies very much?—Yes; it has been steadily on the increase for the last few years.

1240. But circumstances might arise that would cause it to fall very suddenly?—They might.

1241. Then, if you based your valuation upon the price of butter and meat it might be very erroneous?—You must lease it upon something.

1242. But it might turn out to be a very erroneous valuation?—It might turn out that our valuation was too high, and that it ought to be reduced.

1243. You have no power, under the Act of Parliament, to reduce the valuation for 14 years?—No, except on appeal.

1244. You must take the valuation as it exists?—It cannot be disturbed for 14 years.

1245. And not without the sanction of the grand jury of the county?—No.

1246. I believe you have been an advocate for revaluation?—Yes. I think that those counties that I mentioned require to be revalued now.

1247. That would, of course, throw a great deal of business upon the hands of the office?—Yes, it would.

1248. It would require additional hands?—Yes.

1249. And it would bring a very large increase to the revenue of the country?—I should say it would.

1250. Does that fact at all operate in your mind in giving your opinion?—Not in the slightest.

1251. You said you thought that the improved cultivation in Westmeath would justify its being raised 5 *s.* in the pound?—Yes.

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1252. When were you there?—I have not been there for some time.

1253. Were you ever there?—Yes; I have been in every part of Ireland.

1254. How many years ago?—It is a couple of years since I was there.

1255. Were you there two years ago?—I was.

1256. Did you go there for the purpose of seeing the state of the cultivation?—No; but I have reports, and I know everything about the state of every county in Ireland.

1257. From report?—Yes.

1258. Only from report?—That is all.

1259. Was there a printed return of the persons employed in the Valuation Office, since the 1st July 1850, sent to any Member of the Committee?—I am not aware of it.

1260. Did you ever see that paper (*handing the same to Witness*)?—Yes.

1261. Was that prepared in the office?—It was.

1262. Under your directions?—Yes.

1263. When?—I think about a month or six weeks ago.

1264. Do you know the handwriting of the direction upon it?—I do not.

1265. You said that there were a number of appeals in Tipperary?—Yes.

1266. Can you tell the Committee how many were tried?—I cannot.

1267. Were there 20?—I should say more than 100.

1268. That is not a large number out of 5,000?—No; but we had to prepare to defend all the appeals. We did not know which would go on. We could not ascertain that.

1269. Was it not necessary to lodge the appeals at the sessions?—It was.

1270. Did you not know what appeals were lodged?—The appeals were lodged with the clerks of the unions, and then transmitted to our office as they came in, and then of course we began to prepare.

1271. Mr. *Stacpoole.*] Except for the purpose of the income tax there will be no necessity for revising the valuation of Ireland at all?—I do not know about the income tax. I have never thought of it or troubled myself about it.

1272. With regard to local taxation it does not matter what the valuation is; a particular sum of money is required, and there is a poundage rate?—That is all.

1273. Could you give a return of the counties from which the valuators came before their appointment, and showing their previous condition in life?—Yes.

1274. I suppose they were taken, some from one county and some from another?—Yes.

1275. Did you send down those valuators to the counties from which they came?—They were sent to different places.

1276. Do you think it would have been better to send a person to a particular county who was acquainted with the quality of land there, rather than a person coming from a county where there was not the same description of land?—We had valuers who would go into a strange county and value as accurately as any local valuer could.

1277. The land in Kilfenora is very peculiar?—Yes.

1278. Would it not have been better to send there a man acquinted with that land rather than a stranger who would have thought it worth nothing?—We should send to a place like Kilfenora a man who was thoroughly up to the value of grass land of that peculiar quality.

1279. I suppose there is no doubt that mistakes were made in a great many instances in the valuation of the land?—I do not know that.

1280. *Chairman.*] With regard to tenant-right, as it is called in the north, do you think that it adds anything to the annual value of the land?—We never made any addition to it on that account, or took it into consideration at all.

1281. You were asked if the fact that a tenant is sure to get a sum of money at the expiration of his term, does not add to the value of the land?—I think that a tenant having that in view would give something more for it.

1282. Are you not aware that in every instance the tenant has paid that amount of money himself before coming into possession?—Yes; I did not consider that.

1283. And in many cases, on account of the diminution of his capital, he has been unable properly to till the land, and been forced to sell it?—Yes.

1284. Mr. *Ayrton.*] I believe you are bound to exclude any improvements that have been made during the seven years previous to the valuation?—We are, under a section of the Act.

1285. Therefore, so far as any value of tenant-right would be a result of improvement within seven years, you are bound by law to exclude it?—Yes; any improvements.

1286. You estimate the intrinsic annual value of the land, do you not?—Yes.

1287. Therefore, whatever may be the tenant's or the landlord's share of that value is perfectly immaterial?—Quite so.

1288. So that the question of tenant-right does not arise in the valuation of land?—No, it does not.

1289. *The O'Conor Don.*] You stated last year that the copying work "could not be done by scriveners, because when we tried it we found so many errors; it is a peculiar class of work to perform which requires a person to be very conversant with the duty;" when did you try this employment of ordinary scriveners, and to what extent?—I cannot tell you when it was. We tried a scrivener in Merrion-street, and we found that the figures were so inaccurate, and the tots so wrong, that we did not go further. We only tried it on a small scale.

1290. Can you give any idea of the extent to which you tried it?—We may have given, perhaps, a few parishes to be copied.

1291. You said last time that a new set of maps had to be made for each district about every fourth year?—Yes.

1292. And that you preserved the old maps?—Yes.

1293. I observe, by a return that you have handed in, that some of the counties have been valued for more than 16 years?—Yes.

1294. Then, I presume, you have four distinct sets of maps for those counties?—I really could not tell. If you ask me with regard to any particular county, I will ascertain and let you know the number of maps.

1295. Is it your belief that there is a separate set of maps for each county every fourth year?—Not every county. In some counties where there are few changes, the maps last longer; in other counties they last less than four years.

1296. As a general rule, the maps are renewed every fourth year?—Yes.

1297. In some counties you will have a greater number than one in every four years?—There may or may not. We try to make the maps last as long as we can by patching and repairing.

1298. Making

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1298. Making maps is one large item of your expenditure; I wish to see how often they are made?—Some of the gentlemen from the office will tell you exactly. I believe it is once in four years on an average.

1299. Then, if in some counties they are not made every fourth year, they must be made oftener in other counties to bring up the average?—It is about every fourth year I should say.

1300. On the whole, you believe you have in your office four distinct sets of maps for the counties that were valued 16 years ago?—I should not like to say that without looking into it.

1301. For any single county in Ireland, would you say that you have four sets of maps?—Yes; the whole county might not be copied. There might be part of a county copied oftener even than once in three years. The matter would require looking into very closely.

1302. With respect to Roscommon, can you tell me how many copies of maps you have had in that county?—I cannot. The maps are all in town, I think.

1303. What position did you occupy in the Valuation Office before you became superintendent?—I was a divisional superintendent with a charge over the whole.

1304. You were immediately made a general divisional superintendent?—No; I was sent to the country first.

1305. In what capacity?—To examine appeals; Kilkenny was the first place I went to.

1306. That was the first duty in which you were employed?—Yes.

1307. Who examined appeals up to that time?—Mr. John Kelly; the previous superintendent had not resigned at that time, but I took the principal part of his duty until he resigned.

1308. From the time when you first entered the service until you became superintendent, was a very short period, I believe?—It was more than a year; about a year and a-half.

1309. During that year and a-half you were employed first in looking after appeals, and then as sub-superintendent in Dublin?—Yes.

1310. You were never employed as a valuator?—I have already explained that I have valued large estates in Ireland.

1311. I mean in the Valuation Office?—No; excepting those appeal cases.

Sir Richard Griffith, Bart., called in; and Examined.

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1312. *Chairman.*] You were until very recently, on your resignation, the Commissioner for the General Valuation of Ireland?—I was.

1313. I think you were commissioner from the time when the office was first established to your resignation, about 39 years?—I was appointed commissioner of valuation on the passing of the 7 Geo. 4, c. 62; that was in 1825; the Act did not come into operation until 1830, because the Ordnance maps were not completed until that time of the northern counties, namely Londonderry and Antrim.

1314. What was the date of your original appointment, and what was the date of your resignation?—My original appointment, I believe, was in 1830. I do not know whether the actual commission issued until the commencement of the valuation, I think not; that was about June 1830; I resigned the commissionership of valuation on the 30th October last.

1315. Did you on your resignation give up any salary?—No.

1316. Mr. Greene who was appointed to succeed you had an increase of 400 *l.* a year?—He had.

1317. Would you be good enough to state what public appointments or employment you have had in addition to the commissionership of valuation, since the time you were appointed to that office?—When I was appointed commissioner of valuation I was engaged on the perambulation of boundaries, previous to the commencement of the Ordnance survey.

1318. That is called the preliminary survey?—The boundary survey; the Act was passed in 1825, it is the 6 Geo. 4, c. 99; I was appointed as the general boundary surveyor, and the whole of the perambulation of Ireland was conducted by me from its commencement to its termination; the boundaries of counties, parishes, and townlands; of the last there were 69,000.

1319. Those boundaries were not to affect properties?—They were merely for valuation; they did not affect the rights of private property.

1320. Will you state what other public employments you have held?—At the time that I was conducting the boundary survey, I was engineer of the southern district roads; I was appointed by the Marquis of Wellesley in 1822, and I continued till 1846 in that office; during that period I completed 250 miles of roads in the counties of Cork, Limerick, Kerry, and Tipperary.

1321. Have you held any other appointments?—No; I think it right to mention, that for the roads I had three guineas a day, and when I was appointed to the boundary survey, the roads being nearly completed, I did not want any increase in salary, being willing to do both services for the same money; the sub-division I made was two guineas a day for the boundary and one guinea for the roads.

1322. But I believe you held other appointments; you were Commissioner of Public Works?—I was appointed to the Public Works in 1861; I was deputy chairman of the Board of Public Works. I think it right to inform the Committee that in the Act 9 & 10 Vict. c. 110, 1846, there was a change made; I was paid originally for the valuation 500 *l.* a year; that was limited by the Act; but in the 9 & 10 Vict. it was changed to three guineas a day; on my being appointed deputy chairman of the Board of Public Works I resigned the three guineas a day and took 500 *l.* as my salary; that was done at my own suggestion.

1323. Were those different employments, in your opinion, compatible with the heavy duties of the commissioner of valuation, so that they could be attended to in the same office?—They were not incompatible; the roads were completed in 1846; there were only two of them remaining, and they occupied hardly any of my time; from 1840 the main roads were finished, and only a small portion of my time was devoted to them; the boundary survey was also in such a state of order and regulation that it did not require very much of my time; at the commencement of the valuation I devoted almost my entire time to it, and for the first three months I went out in the field with the new valuators every day; that was when I was forming what I considered to be a school of valuation.

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1324. As those several duties had to be attended to in different places, could you explain to the Committee how you regulated your time in attending to them?—My time was devoted to each as it was required; at that time I was in the habit of travelling from the north to the south of Ireland, so much as 40 times in the year, and I always travelled at night to save the day.

1325. As the commissioner of valuation, you had the appointment of all the officers under you?—I had in the beginning.

1326. When you say "in the beginning," you mean to imply, I presume, that afterwards you had not?—When the office was placed under the Treasury my power of appointing ceased.

1327. In what year did the office come under the Treasury?—In 1852, under the 15 & 16 Vict. c. 63.

1328. At that time your power of appointment ceased?—It did.

1329. During the time that the power was vested in you to appoint officers for the purpose of carrying out the objects of the Act had you any qualification for the persons to be so employed; had you a qualification examination or a competitive examination, so as to get the best people you could find?—I examined them myself personally, both in the house and in the field.

1330. Was there any regular examination that people could come up to?—No.

1331. Was there any competitive examination?—None.

1332. Colonel *Forde.*] I believe that was not the time of competitive examinations?—No; I am speaking of 1830.

1333. *Chairman.*] Mr. Greene has stated that there were certain things understood; that the men should be surveyors and neat draughtsmen, and a third qualification was mentioned; were those things generally attended to by you?—Always. The Act required that they should be surveyors and valuators of land and houses.

1334. You stated that you could give a statement of the course you pursued when you examined them yourself, both in the field and in the office?—Yes.

1335. Would you do so?—The old townland valuation was commenced in the county of Londonderry in 1830. When I came there I inquired of the proprietors and their agents, who were the persons they employed to value for them before letting their lands, for it was a universal practice there (fortunately for me) to let lands by valuation, and not by tender or proposal, as in other parts of Ireland; I then obtained the names of a number of professional surveyors and valuators who had been engaged in those counties, and in the adjoining county of Tyrone; and after a great deal of trouble I fixed upon nine of them, and I collected them in the county of Londonderry; we began at Coleraine. I read the Act of Parliament to them, and told them that the principle of valuation that I wished to follow was, "Live and let live," the principle, in fact, on which the landlords in the north of Ireland let their lands; that of a low moderate scale. I explained to them that they were bound to value the land according to the scale of prices contained in the Act; that they were to ascertain the quality of the land by digging up the active soil and the subsoil; I explained that that particular part was a basaltic country, that the soil was formed principally of the *detritus* of the rocks, and that therefore it was necessary in all cases where there were quarries, to go and examine them, and to see the nature of the herbage derived from the disintegration of the rocks. We went through all the quarries in the first instance, and then we went to the land and dug up the soil. Each man formed his own opinion of the value of the land per acre. The plan I adopted was: I wrote down my own bid first, and then I obtained successively the bids of the nine valuers; I afterwards read them all out, and we discussed the matter, and after some time came to a conclusion as to what was a fair price per acre on the principle of "Live and let live." We then went into another field, and found, perhaps, but a slight difference. Having gone through a number of fields, at the end of the day I read them all out. The next day I took them into another district, where the soil was different, and went through the same process. I took the geological map in my hand, and made the men masters of my views geologically and mineralogically, and the value of the different soils according to the system that we proceeded on. This school was continued a month, and at the end of that time I separated them into threes, putting one at the head of each party, and I went with each alternately for a week. At the end of a month I brought them all together again to see how they agreed; and it was perfectly extraordinary to observe how near they came together; there was rarely a difference of a shilling in the pound. The expense of this school of valuation was about 500*l.*, and I wrote to the Treasury, asking that the amount should not be put to the cost of the county, and they accordingly gave me the 500*l.* After that, I began the valuation of county of Londonderry.

1336. That 500*l.* was not charged to the county?—No, it was not.

1337. When you speak of a geological map, do you mean the map before the Committee?—Yes; before my public appointments I was employed as mining engineer and professor of geology by the Royal Dublin Society, that was from 1812 to 1822, and eight months in every year I was in the field making geological surveys of all the mines and collieries in Ireland. I had, during that period, visited and reported on them all, in fact I had made a geological map of Ireland, so that when a Committee of the House of Commons, of which Lord Monteagle (then Mr. Spring Rice) was chairman, met to consider the proposed survey and valuation of Ireland, I exhibited the map to them, together with sections of the strata from north to south and east to west of Ireland.

1338. *The O'Conor Don.*] When was that?—In 1824.

1339. *Chairman.*] With so many and important duties, and so divided, do you think it possible for any man, however gifted, to attend to them all, and to give the requisite attention to the valuation?—It would appear difficult; but I had selected very good men, and had great confidence in them, particularly Mr. John Kelly who was with me many years before; he was a farmer and surveyor and an excellent judge of land; I very soon made him superintendent of valuation, and he and I used to go down and meet the valuers. I think I was able fully to perform my duties. The boundary survey was in so forward a state that it did not require the same attention as formerly, when there were so many disputed boundaries which I had to settle myself.

1340. Your duties, as commissioner of valuation, I presume, required you to give a good deal of

of attendance to your office in Dublin?—At that time there was no office in Dublin; the offices were in the country. We had an office in Londonderry, another at Coleraine, and one at Belfast. There was no valuation office in Dublin till about 1832.

1341. After the office in Dublin was established, was it not requisite for you to be rather constant in your attendance at that office?—No; the office duties were chiefly done by Mr. Kelly; he managed all the clerks, and did everything according to my direction; I was there very frequently, because I did not mind travelling at night.

1342. Mr. Kelly was the chief man?—He was.

1343. I believe he was a very able man?—A very able man.

1344. Can you state whether you attended once a day, or once a week, or once a month?—When I was in Dublin I attended every day and all the day.

1345. What would your average attendance be?—I could not say. I never neglected my duty. I think I was never in one place when I was required at another.

1346. Having a high opinion of Mr. Kelly you naturally, I presume, depended a good deal on the way in which the work was carried out under his inspection?—The work was very systematically carried out. I made the instructions in 1830, and everything was carried out under the system laid down.

1347. Did you ever hear of any grumbling about your non-attendance at that office?—Never.

1348. It has been stated to me that from 1849 to 1857 you scarcely called at the office at all?—There was not a day when I was in Dublin that I was not there every morning and almost always every afternoon. That was the period when I was chairman of the Board of Public Works.

1349. At that time you were chairman of the Board of Public Works?—I was.

1350. Do you think that the enormous duties of the chairman of the Board of Works left you leisure for anything else?—As I said before, the Valuation Office as well as the Board of Works Office was conducted in very systematic order. I was at the Board of Works about five hours every day, and I was at the Valuation Office before and after.

1351. Mr. Greene stated that you called at the office on your way to the Board of Works, and that sometimes you called on your way back?—Yes; I went through all the business at the office before I went to the Board of Works, every morning.

1352. Were the expenses of the preliminary valuation that you mentioned as the first that you were employed on paid by the counties?—They were paid by the Treasury.

1353. Do you mean that they were paid, or that the money was advanced by the Treasury?—The money was sent to me by the Treasury, and was not repaid by the counties.

1354. Were the counties obliged to repay the Treasury?—Not for the preliminary work, the school of valuation.

1355. I mean the preliminary survey for the boundary valuation?—That was part of the Ordnance survey, distinct from the valuation, and was paid altogether by the Treasury. No demand was made upon the counties.

1356. Mr. *Hunt.*] Was that called the Boundary survey?—Yes; it is under 6 Geo. 4, c. 99.

1357. *The O'Conor Don.*] When was that completed?—We had district boundary surveyors, corresponding with those of the Ordnance survey; we preceded them. The boundaries were determined by a meersman appointed by the proprietors. They were all marked with numbers; a sketch map of each parish was made by the boundary surveyors appointed by me, in which they introduced the same marks. When the Ordnance surveyors afterwards commenced the survey they had the sketch map in their hands, and a meersman, and they never made a mistake.

1358. When was it completed?—About the year 1846.

1359. The Ordnance survey was completed in 1846?—It was the counties of Dublin, Cork, Tipperary, Limerick, and Kerry. The Ordnance survey was completed, I think, about 1846.

1360. When did it commence?—In 1825.

1361. Are you certain?—I am.

1362. Was the boundary survey of which you have been speaking with reference to townlands or tenements?—The boundary survey was to determine the boundaries, counties, baronies, parishes, and townlands; it did not go into subdivisions. The Ordnance survey, in the first instance, surveyed and laid down the different features of the country, streams, rivers, roads, and principal houses, as well as the boundaries, but it did not include the fences.

1363. *Chairman.*] What was the expense of boundary investigations?—I am not able to say.

1364. You say it was paid by the Treasury?—Yes, I could ascertain the amount.

1365. Mr. *Hunt.*] It is the boundary survey that you now take a vote for?—It is.

1366. I believe it comes to about 500 *l.* a year?—It does; I am at present the boundary surveyor, but I receive no salary.

1367. Is it to correct the boundaries according to the alteration of the course of rivers, and so on?—It is for the purpose of correcting the alterations made in the boundaries originally determined by me, by the straightening of fences, and the alteration of streams, and by give-and-take of proprietors. I am not authorised, under the Act of Parliament, to alter any boundary unless by agreement in writing of the proprietors on both sides.

1368. *Chairman.*] The present work chiefly relates to alterations made for drainage?—Yes; drainage, or straightening of fences.

1369. The entire cost of the townland valuation to the counties was stated by Mr. Greene to be about 160,000 *l.*?—Yes; that was for three-fourths of Ireland.

1370. It was the tenement valuation being called for that prevented your completing the other fourth?—It was.

1371. The amount was paid exclusively by the counties of Ireland?—It was.

1372. Had you any communication with the counties before or after the survey of the three parts of Ireland was completed?—Not a direct communication. There were, I think, some Parliamentary notices given, but there was no communication required from me, except to send in the amount. I sent the amount to the Treasury in Ireland, who forwarded it to the counties. It was not sent direct from me.

1373. You sent the amount in, of course on your own responsibility; what you considered would be necessary to carry on the works you were engaged in, but you did not make any communication to the counties?—I made no communication to the counties.

1374. The Treasury, as a matter of course,

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remitted you the amount you required?—The Treasury remitted the amount on requisition from me every three months.

1375. On your request as commissioner?—Yes; in anticipation of the expenditure; and the expenditure at each assizes was sent to the county for which it was incurred.

1376. The Treasury were not in any way interested in the economy of the work that you were carrying on?—They were not.

1377. They were certain, no matter how extravagantly the work might be carried on, that they would be repaid by the grand juries the entire money that they advanced?—Yes; they were sure of repayment.

1378. In case of the grand jury's refusing on any given ground to make the presentment order, was it not imperative on the judge to put it upon the levy without the consent of the grand jury?—It was.

1379. There have been no remonstrances, I think Mr. Greene said, from any counties but Roscommon and Mayo, on the subject of expenditure?—There have been none. It was a very slight one from Mayo.

1380. There was one from Leitrim, was there not?—I think not.

1381. Would it not account for there being no communications with you that you had no communications with the grand juries, and that the grand juries were in perfect ignorance of what you were doing?—I do not think they were. There were committees of appeal, and I presided always at those committees. I was in communication with every grand jury. I attended almost every assizes, and I never heard any complaint; on the contrary, I was always received kindly, and I felt that my work was approved.

1382. These expenses were very considerable upon the counties?—They were.

1383. I find by the returns from the query books that, from 1839 to 1847, imperative presentments for the cost of the valuation were sent to the county of Roscommon for 5,363 *l.*, and from 1854 to 1860, for 11,845 *l.*, making a total charge for the valuation of land, irrespective of revisions, of 17,208 *l.*?—That was for two distinct valuations, the townland and the tenement.

1384. Have you any doubt that the money was levied?—I have no doubt that the money was levied that was certified for.

1385. I believe that in Roscommon, in the year 1861, compulsory presentments for revision were sent down for 250 *l.*?—1861 was after the passing of the 23 Vict. c. 4, under which half the cost was paid by the public.

1386. But there were levied on Roscommon these large amounts, so much being paid by the Government?—I do not know what it was. The county only paid half the actual cost.

1387. I believe the Treasury admitted that they had facilities from this valuation with respect to income tax and other charges coming into the Consolidated Fund, and they agreed to pay one-half?—They did.

1388. I find that we paid 2,666 *l.* for seven years, and that the Treasury paid the same amount, making over 5,000 *l.* for one county alone; I have been informed that the entire revision of the county of Roscommon may be made by competent men for 200 *l.* a year?—I do not believe that competent men could do it correctly for that sum.

1389. Would you say that Mr. O'Reilly, who was for some time in your employment, was a competent man?—I do not wish to speak of Mr. O'Reilly particularly; I dismissed him for making false statements; I do not recollect much of him; he was rather a clever young man; he was employed as a draughtsman.

1390. Mr. Lynam was in your employment?—He was.

1391. You have had opportunities of testing the abilities of Mr. Lynam, in regard to the Shannon Navigation as well as in your office, was he a competent man?—I have had opportunities of testing his incompetence in valuation by a valuation that he made of the Union of Killarney, in the county of Kerry.

1392. Are you aware that he stated that all the irregularities of the valuation of which you complained were owing to your office?—He could not say truly that it was owing to our office, because he got the same instructions as every other valuator did, and the same as Mr. Boyne who checked his valuation.

1393. I believe he communicated by letter to you, and to Mr. Greene, complaining of the course pursued towards him by the office?—He did; he made complaints which were really of no importance, because he had the same instructions that every other valuator in Ireland had, and if he had followed them out, he would not have had occasion to make complaints; he did not do his business correctly, and I had occasion to dismiss him in consequence; I did think highly of Mr. Lynam at one time, and I gave him a certificate. The fault I found was, that the manner in which his work was done rendered it necessary to make a re-valuation almost of an entire union in consequence of the errors he committed, whether through carelessness or incompetency I cannot say.

1394. I believe that was not the only instance in which you were obliged to re-value different portions of work done by your officers?—Never in any instance to such an extent.

1395. But there were a number of cases of the kind?—There were a great many cases in which men made a bad valuation from ignorance or something of that kind, but never to such an extent as in the case of Mr. Lynam.

1396. I believe in 1852 he published certain letters putting the fault of everything on your office?—I dare say; he cannot put upon our office his making bad valuations, that is impossible.

1397. You had the entire direction of the tenement valuation?—I had.

1398. You were the sole commissioner?—I was.

1399. You are answerable for its accuracy and economy?—I am.

1400. And for the time that was occupied in the survey?—Yes.

1401. Can you state the number of officers that were employed in the tenement valuation?—I cannot; I could do so by referring to the office; the employment of the officers is divided; first it is in the hands of the superintendent, and next it is in the hands of the heads of each department; I cannot say without reference how many there were, or what they were employed on.

1402. Colonel *Forde.*] Was it not the case that certain landed proprietors or persons in each county were associated with you before that valuation was printed, and that they had a perfect knowledge of everything that was done?—They had; in the townland valuation there were committees of appeal for each barony.

1403. And each barony was perfectly conversant with everything that was going on as far

as

as those gentlemen were concerned?—They had an examination of the books; they had the field books on the table, and they had the power of examining them, and they did examine them.

1404. Then you had the county as well?—There was a committee for the whole county afterwards, for the purpose of taking the whole valuation into consideration.

1405. Do you remember who constituted the committee for Roscommon?—I cannot recollect.

1406. *The O'Conor Don.*] These committees were merely committees of appeal?—Committees of appeal appointed by the county.

1407. They were to hear the appeals that were made by persons objecting to the valuation?—Yes, and to decide on them.

1408. But they did not go into an examination as to how the valuation was carried on, or the expense of it?—They only went into an examination of the accuracy of the valuation.

1409. In the particular cases brought under their notice?—The system was the same in all, and the accuracy was to a certain degree proved by the results of the appeals. In every case I appointed a valuator to re-value in the appeal cases who was not previously employed in the county, and who had not seen the previous valuation. The original valuator and the check-valuator were both examined; the committee then came to a decision, and it was very seldom that any alteration was made.

1410. I want to have it quite clear that the sole duty of these committees was to inquire into appeals that were lodged against the accuracy of the valuation in particular cases?—Certainly; that was their sole duty.

1411. Colonel *Forde.*] Did they not do more than that; were they not associated with you; did you ever consult them?—I always consulted them in regard to every decision.

1412. Did you consult them with reference to the valuation of the different districts?—In conversation, certainly; we had constant conversation with regard to the system of agriculture, and other matters which country gentlemen are conversant with.

1413. In fact, you were in constant communication with them while the baronial survey was going on?—Yes, at every committee of appeal; I attended at almost every county assizes, and I met the grand juries constantly.

1414. Sir *Frederick Heygate.*] Did you never hear any objection to the valuation?—I never heard any objection. The principle I acted upon was this: as soon as the valuation was made I sent it in manuscript, or in rough print, to every gentleman and to every agent to criticise. Appeals were then made; these gentlemen sat with me at those appeals, and they were decided. Every possible publication of the facts was given.

1415. *Chairman.*] Do you remember having a conversation with me, when I complained of the valuation of the barony of French Park being too high, and you stated that you had sent a sub-valuator there, but unfortunately he had gone wrong in his head and committed suicide?—I do not recollect that; I recollect speaking to you on the subject.

1416. Will you tell the Committee what officers you think ought to be employed to complete the valuation of Ireland in one year if there was to be a new valuation?—I do not think we could complete it in one year; we could not effect a new valuation without increasing the office enormously and then dismissing the hands afterwards; no commissioner could conduct it; the work should be divided among two or three commissioners; I think it could only be done in three or four years.

1417. Taking Ireland generally, you have 15,464,825 acres of arable land, and you have 4,773,171 acres of mountain, woods, &c.?—I know Ireland very well; I am sure I ought to know it; I think it could not be done by any establishment in one or two years; I think it might be done with very great exertion in three.

1418. With regard to the arable land, would not 172 valuators be perfectly sufficient to carry out the entire work?—I do not think we could check the work of 172 valuators; you could not collect the persons; they do not exist; I was obliged to create the whole of the original establishment myself; now they are scattered, and it would be very difficult to collect even those who are still alive; the tenement valuation of Ireland has nearly put an end to all other valuations; our valuation is used as a criterion everywhere; at present there are scarcely any valuators employed in Ireland.

1419. I find that you spent on the tenement valuation 325,000 *l.*—I think so.

1420. With the most liberal allowance of salaries, is it not the fact that the total amount ought to be 204,000 *l.* or 205,000 *l.*, so that the counties have had to pay 127,000 *l.* more than was requisite?—That is according to the opinion of Mr. O'Reilly and Mr. Lynam; I would not give much for their opinions.

1421. You are wrong in that assumption; the estimate is not made by Mr. Lynam or Mr. O'Reilly, but by a person whom you would admit to be very able in his profession: if you cannot answer the question, I will not persevere in it?—I conceive it is impossible to make a valuation in one year; and the revision of the valuation of Ireland is estimated at 50,000 *l.* only.

1422. Do you think it impossible to have the work executed for 120,000 *l.* less than the counties have been forced to pay?—I do not think it possible. I have been as economical as any man could be in every way. It is more expensive now, because the Treasury has increased the salaries of the different officers. I made the salaries, as it was generally considered, very low, and the people employed under me were constantly complaining and writing to the "Civil Service Gazette," making complaints of the miserable pittances I gave them. If anything, I think I was too economical. I had a check upon what every man did, and I believe I was a good judge of what ought to be done. I took the greatest pains to make everything as economical as possible.

1423. Can you state, from personal knowledge and examination, that you have any single individual in your office qualified according to these regulations?—I am perfectly satisfied that I have not a single person in the office that is not qualified.

1424. Do you say that with regard to Mr. Terence Alt?—He has been in the service a great number of years and he makes very good valuations. He is son-in-law of Mr. Kelly, who is a very good judge of the value of land.

1425. *The O'Conor Don.*] His salary is as high as that of the superintendent over him?—He has been a very long time in the service, and according to the Treasury rule the salary increases until it comes to the maximum.

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1426. *Chairman.*] Mr. Terence Alt is commonly allowed 5 *s.* a day when sent out on duty, that being your limit for hotel expenses?—I cannot explain these matters. They will be better explained by the superintendent of the office; I am not conversant with them, Mr. Greene knows better with regard to these arrangements than I do.

1427. I believe that offices were given in Baggot-street to your solicitor?—He has a room in Ely-place.

1428. You were obliged, then, to take some additional accommodation?—We did not; that was a spare room.

1429. Did they not take offices over your stables?—Not over my stables. The offices of the Boundary Survey were regulated by the Treasury. I was allowed 100 *l.* a year for the supply of a furnished office. When I built my house, I also built offices in it, and attached to it. I paid all the taxes. The account office was there. I thought it desirable to have the accountant's office under my own surveillance. Every draft was brought to me to sign. The survey and account office has been held there since 1828, and is there still. The Board of Works have not yet fitted up the office in Ely-place.

1430. They have given up the office now?—No; but I have not received anything in payment for it since I resigned.

1431. *The O'Conor Don.*] You say that the accountant's office is in your house?—Yes it is.

1432. *Chairman.*] Do I understand that 100 *l.* a year is all the expenditure?—That is the whole of the expenditure.

1433. Does that include the other office?—No; it is for the account office in my house. There are four rooms.

1434. What is the charge for the office in Ely-place?—It is a large house. I believe the charge is 270 *l.* a year.

1435. Therefore all the persons in your office can still be accommodated there?—Yes, but I wished, as long as I was Commissioner of the Board, to have the office under my own custody. The office is still there, because they have not made arrangements necessary to remove it.

1436. There is no need now of keeping that office?—No, not now, and it is not paid for. I wish to say, with regard to the qualifications of the officers, that though I had a general surveillance over the establishment, they were under the superintendence of Mr. Kelly and Mr. Greene. Mr. Greene has been superintendent since 1860, and he can give information on that point. I know generally, but I cannot give you the particulars.

1437. You are answerable, being the head?—I am; but I have confidence in others; and, as far as I know, I believe them all to be very fit persons, and capable of performing their duties. But I cannot speak of their personal qualifications as Mr. Greene can. He was with them every day.

1438. If I were to give you the names of the officers whose appointments I question, would you and Mr. Greene be prepared to answer any questions I might ask you respecting them?—I would rather that Mr. Greene should answer the question.

1439. *The O'Conor Don.*] Are there any others in the office in your house except the accountant and his two assistants?—There are three assistants; the third is a general assistant.

1440. For the whole department?—For the whole department; when I was there he always wrote my official letters from dictation, and assisted me in my semi-official correspondence; he made the special returns, and had communications with all the towns for procuring the market prices in them; in fact, he is a most useful, clever man.

1441. He, in fact, acted as a sort of private secretary?—Very much so.

1442. Now he is the first officer in the establishment after Mr. Greene?—He is the oldest after Mr. Greene, and therefore he is placed at the head of the list.

1443. He has his office in your house?—He is a great deal in the office in Ely-place; he assists the accountant very often; he is particularly clever in making returns, and in statistics of all kinds.

1444. By whom was the Ordnance survey made?—By Colonel Coleby, in the beginning; subsequently, by Sir Thomas Larcom.

1445. I mean the geological survey; by whom was the map made that is now before the Committee?—By General Larcom.

1446. By the advice of General Larcom?—By himself under Ordnance officers.

1447. By whom was it paid for?—By the Treasury.

1448. Do you mean to say that it was not included in the expenses of those officers who were employed by you, which expenses were sent down compulsorily to the counties?—They never made a line of it; they neither drew the map nor engraved it. The geological lines were on the map made by me before I was an officer belonging to the Government, before 1822, but they have been improved since that time; when the valuators come into a field, they required to go to every quarry to deduct it out of the arable land, and to put a smaller price upon the land injured by spore around it. I requested them to take the dip of the strata, and every one of them did so for me; that is all that I had from them.

1449. The map was not coloured in the office?—No; the first copy I made myself.

1450. Were not the officers employed in colouring and so on, and was not the expense charged to the counties in the valuation?—Coloured copies were required for the Valuation Office, and for my own office; the valuators used often to come in and examine it; I used to point out the rocks to them, the yellow sandstone, for instance, as the sort above it is most difficult in Ireland to value. I could not do without it. The map was coloured and prepared for the Irish Railway Commissioners in the year 1838, and was engraved by order of the Treasury, and at the cost of the Treasury. I could not now get a copy of that map myself without paying for it.

1451. I am asking you with regard to the cost of making it; was it not paid for by the counties?—No; the geological map was made before the valuation began. It was corrected in detail, I admit, by the boundary surveyors: but it was originally made by myself, during 10 years' labour between 1812 and 1822.

Thursday, 13*th May* 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. M'Carthy Downing.
Mr. Chichester Fortescue.
Mr. Herbert.
Sir Frederick Heygate.
Mr. Hunt.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Sir RICHARD GRIFFITH, Bart., called in; and re-examined.

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1452. *Chairman.*] I ASKED you, on the last occasion, a question with regard to the geological map, whether it was paid for by the counties; I believe your answer was that it was paid for by the Treasury?—It was paid for by the Treasury as a geological map, but I think I mentioned afterwards that the valuators and other persons connected occasionally with the boundary survey made observations, especially with respect to quarries, taking the dips of the strata. Except that, as far as I can recollect, the whole was paid for by the Treasury.

1453. That was in the year 1838?—The original map was engraved in 1838. The map that I considered was prepared at the expense of the counties, was the map that you prepared for the Dublin and Paris expositions; that was the same.

1454. Not exactly the same?—It is the same as that before the Committee; that was published in 1855.

1455. The original railway map is described to me as an inchographical chart, showing the boundaries of counties, baronies, and parishes, and the beds of the different rock formations?—That is not the description of that map.

1456. It is the description of the first map?—The first map contained the boundaries of counties, parishes, and baronies, together with the boundaries of all the rock formations.

1457. The second map did show the plan of the general dip of the stratified series, and the position of the cropping up of the igneous or primary formations?—Yes; so did the first, only it was corrected in the second. The first that was printed in 1838 contained the boundaries of all the rock formations; the other was revised for general purposes by order of the Treasury. I employed the parties, chiefly one man, to revise the boundaries, particularly in the carboniferous series, which in most geological maps is put in one uniform blue colour, but I divided it into four series, which is of great importance in an agricultural as well as a geological point of view. My map is the only one ever printed in any country that so divides the carboniferous series.

1458. Is it not the fact that, in preparing that map, Mr. Byron, with his staff, were employed, and that their travelling and permanent expenses were paid by the valuation service?—I do not recollect Mr. Marquis; Mr. Byron was not employed on it. It was Mr. Patrick Gansley.

1459. Were any of the persons in the pay of the counties employed in the preparation of the specimens and the map that you sent to the Paris Exhibition?—I think not, but I cannot recollect by whom the geological map was coloured.

1460. Do you think that the officers employed, such as Mr. Cleary, Mr. Alt, and Mr. Bell, are worthy to be in the first class?—I speak generally, not from any personal knowledge of having been with them, that is Mr. Greene's department. I spoke to Mr. Greene on the subject, and he told me that they were all fair, and good men; some were better than others; but they were all good. Mr. Altt was especially mentioned; he had long been employed on the valuation service, but he is not employed in valuing now. There are no valuators now in the field except the annual revision valuators, and they do not make any valuation, they only sub-divide.

1461. Did Mr. Greene, whom you put at the head of the office, ever make a valuation of land or houses?—Yes, he explained it fully in his own evidence; I should not have appointed him if he had not been so.

1462. You have a timekeeper in the office who notes the attendance of the persons employed?—Yes.

1463. Of course he keeps a book?—Yes, and that book is read and checked very carefully; if anyone was absent frequently it was recorded, and placed before me.

1464. Have you any recollection of a person of the name of Kennedy who was employed in the survey of Westmeath and Roscommon?—I do not recollect him; I could ascertain if you gave me the year.

1465. This gentleman has stated that he was sent to value certain land in Westmeath, and it being over the estimate that was in the office considered correct, he was directed by the officials under you to charge the extra cost to the

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county of Roscommon?—I do not quite understand.

1466. If a piece of work was done that was to cost 10 *l.*, and it cost 20 *l.*, might you have said, "Put the extra 10 *l.* on the county of Roscommon"?—I cannot answer that question; it never came before me, therefore I cannot judge of it. If I knew the date I should know if it was in the time of Mr. Kelly or Mr. Greene. I do not say that it would not come before me, for there was nothing that occurred that did not come before me at the time; but after so many years I cannot recollect all the details.

1467. Was there a person of the name of Skipp in your employment?—There was.

1468. Did you ever place his name upon the expense list of the Ordnance valuation, or upon any other document?—A messenger was employed in the year 1826 or 1827; I think in 1826. I found it was necessary, from the frequent communications that were made between the Ordnance Survey, in the Phœnix Park, and my office, that there should be a central office. The Boundary Survey was made in four districts corresponding with the Ordnance Survey districts. We preceded them; we were one county before them, and it was necessary to have a central office, on account of the constant reference made to the Ordnance Survey. As I mentioned before, I was allowed by the Treasury 100 *l.* a year to provide an office, consisting of four rooms. I was to furnish it, and I was to supply a servant or messenger to attend the office. That office remained in Baggot-street until the year 1828, when I built my new house, and a large office in the yard attached to the house. I appropriated the front parlour and the back parlour to the office, and then I employed a messenger of the name of Skipp. Skipp lived in my house, and, after the office hours, acted as my servant; he is not in the office now, but he continues with me, and I pay him a larger salary.

1469. Was his name entered in the list?—He was entered as a messenger.

1470. Did he wear your livery all the time?—Never; I had a footman who wore my livery, but he was never charged.

1471. You told us the offices for which you did not receive any pay; will you state what were the offices for which you were paid, and what was your yearly emolument?—That depends upon the time; there is not any department connected with the Public Works in Ireland in which I have not been employed. In many of the offices I filled, I received no salary; for instance, I received no salary in connection with the original Shannon Commission, of which I was an honorary commissioner; I acted for several years, but received no salary. I attended to all the works of the several contractors; afterwards in 1846, when I was a Commissioner of Public Works, I continued the same duty; I also acted as commissioner for the railways, and wrote a long report on the geology of Ireland. I laid out on the map all the lines of railway expected to be made, and many of them followed the very lines that I laid out in the valleys; I was guided by the geological lines along the flat valleys. I carried on the roads in the county of Tipperary and the county of Kerry. There was one road called the Anglesea road, and another the Popple O'Keefe-road.

1472. Those were the Williamstown roads?—Yes; there were 88 miles of road, and they cost 43,000 *l.* The whole of the work was carried on under my direction; I was responsible for the expenditure of the money; I never even charged for my travelling expenses. The roads occupied three years in execution; I was only there occasionally, but sometimes I stopped there a fortnight.

1473. Will you state the appointments for which you did receive a salary?—In the year 1822 I was appointed by the Marquis of Wellesley to be engineer for public works in the southern districts, including the counties of Cork, Limerick, Kerry, and Tipperary. In the first instance I was directed to employ the starving population in the completion of presentment works. The famine did not last above six weeks; but on its completion I was directed to lay out lines through the great country which extends from the river Blackwater, in the county of Cork, to the Shannon, in the county of Limerick, a district 40 miles in length, and from 20 to 25 miles in breadth, in which there was no road passable for wheel carriages, in consequence of which the Whiteboys, the then disturbers of Ireland, were in the habit of using it as an impregnable fortress, into which they drove the cattle from the fertile valleys beneath; I laid out 100 miles of road in that district. Perhaps they are the best now in the south of Ireland. I also laid out roads in the county of Kerry, and in the southern part of the county of Cork, between Skibbereen, and Crookhaven.

1474. You got nothing for that?—Yes; I was paid for that. That was in the years 1846, 1847, 1848, and 1849.

1475. I believe Government did not make much money out of that after selling the estate?—That is another affair; it is the Popple O'Keefe-road.

1476. What did you receive?—When I was sent down by the Marquis of Wellesley to construct those roads my pay was three guineas a day and travelling expenses; I never exceeded that. The work I was then employed upon lasted till 1828. The other roads that I spoke of were finished in 1830. In the year 1825, after the report was made relative to railways and the survey and valuation of Ireland, by the Committee of the House of Commons, presided over by the late Lord Monteagle, I was sent for while engaged on the southern district roads by the Marquis of Wellesley, and he told me, after the Ordnance Survey had been commenced, that it was necessary that the boundaries of all the counties, baronies, parishes, and townlands of Ireland should be marked out. I was then employed by him as boundary surveyor.

1477. Had you any year 3,000 *l.*?—Never. The most that I ever received altogether in one year was 1,500 *l.*, and that was when I was chairman of the Board of Works, for which I had 1,000 *l.* a year, and 500 *l.* a year from the valuation service.

1478. That is the highest you ever had?—It was.

1479. *The O'Conor Don.*] You stated the other day that you commenced the townland valuation in 1830 with five or six persons?—Nine persons.

1480. In the counties of Londonderry and Antrim?—Yes.

1481. There you formed, what you called, your school of valuation?—I did.

1482. I believed you framed in those counties a scale

a scale upon which the valuation was to be conducted?—I prepared a scale of agricultural product which was included in the Act; in fact, I prepared the Act also; I was sent for by Mr. Goulburn to assist in making it.

1483. In your valuation in the north of Ireland you laid down certain rules, which were to be followed throughout the rest of the country; you took certain townlands as standards for valuation, did you not?—I took the whole district of the northern parts of the counties of Londonderry and Antrim, which represented a greater variety of soils than any other part of Ireland; I took that as a scale; I was in the habit for many years of sending people to value the different townlands for the purpose of testing them, to see whether they adhered to the same scale or not.

1484. The typical scale for the valuation of the whole of Ireland was formed by you in the north?—Yes, it was.

1485. It was upon that scale that the south, and west, and other parts were afterwards valued?—Yes, as long as the same scale of agricultural prices contained in the Act continued; but in 1846 it was lowered.

1486. There was a new Act of Parliament then passed?—Yes.

1487. The scale of prices was not altered in the Act passed in 1846?—No; I believe it was in 1853 that the scale was reduced.

1488. In the year 1844 there was a Committee appointed to inquire into the townland valuation of Ireland?—There was.

1489. Two years after the Report of that Committee, in consequence of the introduction of the poor laws, the Tenement Valuation Act of 1846 was passed?—That was the first Tenement Valuation Act; that was limited to the counties of Dublin, Cork, Limerick, Kerry, and Waterford.

1490. Was the valuation carried on under the first Tenement Valuation Act on the same principle as the valuation that took place under the previous Act?—It was on the same principle, but not according to the actual practice, because, in the first Act we had three valuators together; and in the second we had only one. Then I adopted the principle of check valuations, which was cheaper, and which turned out to be a great deal more accurate; I had only a few men, who were constantly employed in checking the others; if I found that they differed in their scale I sent these men with them to correct the scale.

1491. Do you think that those counties that were valued under that Act were valued at a cheaper rate per acre than any others?—The tenement valuation was a much more detailed valuation, and consequently was more expensive.

1492. I am speaking of the comparison between those counties and the counties valued under 15 & 16 Vict., which was also a tenement valuation; which were the counties that were done most cheaply; those valued under 9 & 10 Vict., or those valued subsequently?—That would depend a great deal on circumstances, according to the number of details.

1493. You could not say, as a general rule, that there was any great difference?—I could not say, as a general rule. In some counties the cost was greatly increased by the necessity of employing surveyors to add the subdivisions of tenements to the Ordnance map. The Ordnance survey had not made a division into tenements, and I was not allowed to value in any other way. Louth, for instance, cost double, in consequence of the surveys that were made by the surveyors employed by me to subdivide the townlands into tenements.

1494. Between the year 1844 and the year 1853, when the first county was published under the tenement valuation, what was the office doing; there was no practical finished result attained during that time?—The others were finishing; in some of them there was a great deal of detail; after the work was done in the field, there was a great quantity of detail to be done in the office. We can produce the books showing how the men were employed; it is so very long ago that I cannot now give the details.

1495. For nine years after 1844 there was not a single county issued?—I believe the valuators were very much reduced. There is a Paper before the Committee showing the regular reduction that took place from over 300 hands down to 96.

1496. I understand that that reduction took place after 1853?—Whatever reductions there were are shown in that Paper.

1497. The date of the completion of the work of the first gentleman is 2nd August 1852: I want to know if it is the fact that between 1844, when the Committee sat, and 1853, when the first county was issued, the Valuation Office, although perhaps busily employed, accomplished no finished result?—I am not capable of answering the question. We have data showing how every man was employed during that period, and what was done. There were other counties finishing. The counties that were previously valued in the field were to be calculated and issued. There were a great many of them issued long after 1846. Then the tenement valuation was commenced, which was a very costly valuation. In Tipperary, for instance, the changes were very great. Part of the barony of Owney and Arra was valued three times, and all of it twice, because the changes of tenement were so numerous that we had to go over them again. It was not only that new tenants came in, but the boundaries were altered, and new fences were made. We were weary going over it.

1498. You stated that the principle followed before 1844 was the same principle of valuation that was followed under the first Tenement Valuation Act?—The principle of the Acts throughout was the same, and it continues up to the present time.

1499. Are you aware that the principle was condemned by the Committee of 1844?—I do not recollect the circumstance.

1500. I will read you two or three extracts from the Report of the Committee: they say on page 8, "The principle of valuation employed by Mr. Griffith is not founded upon an estimate of the probable letting value, and therefore it appears to be open to the objections just alleged:" then they say, "The extension to these counties," that is the counties that were not at that time valued, "of Mr. Griffith's valuation will create a second valuation for the imposition of another local tax framed uniformly, but upon an unsound principle?"—The Act was not altered, and I was bound to follow the Act, not their recommendation.

1501. On page 10 they recommend, "That Mr. Griffith be instructed not to continue his valuation

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valuation upon the principle which he has hitherto followed"?—That principle was to value according to a scale of agricultural prices, not according to rents, but the Act was never altered.

1502. Before that Committee of 1844, I believe a Mr. Purdon was examined, one of your chief valuators?—Yes; he was a very clever man.

1503. He stated that the townland valuation was a comparative valuation; that it was a comparison with other lands that was chiefly attended; that it was not a valuation of land in the particular district, but a comparative valuation, as I presume, with the lands that you valued first?—No; it was a general comparison. It was a relative valuation, and the committees of appeal against the townland valuation were obliged to take it as such. The principle of the Act was that it was to be a uniform valuation of Ireland conducted on the same scale; so that, no matter what change might take place in the actual prices of agricultural produce, the valuation was to be made with relation to the scale of prices contained in the Act. That was the principle, and I think it was a very just one, considering that more than 20 years elapsed from the time the first valuation was made until the last was completed. Otherwise, if there was a great rise, as there has been since, in prices, the valuation could not be uniform. My object always was to make it uniform. The only means I had of doing it was to send people, not to the county of Antrim, but perhaps to Meath or Kilkenny, where there was land which we thought of the same character, in order to check the valuation.

1504. You endeavoured to make it a uniform valuation?—We did, and I think we effected it.

1505. Do you consider the present tenement valuation a uniform valuation?—No; chiefly on account of the change that has taken place in the scale of taxes. In a great degree it is based on that. At the present time there is a great improvement in the quantity and quality of agricultural produce, but I could not take that into consideration.

1506. With the exception of the difference in the taxes, you consider that the present tenement valuation is a uniform one, in the same way as the townland is uniform?—It was endeavoured to be made the same as far as possible.

1507. Then, I suppose, relatively one to the other, you would consider there ought to be the same difference in the two valuations in any particular county?—There is this difference: we take into consideration the improvement of agriculture. Though I adhere to the prices of agricultural produce, the improvement of agriculture, and the increase in the produce of the soil, in consequence of that improvement, should be considered. We kept the scale down on account of the low scale of agricultural prices, but still the improvement of agriculture must be added to the value.

1508. In what parts of Ireland would you say from your knowledge, that this improvement in agriculture has in the most marked way taken place?—Certainly more in the north than anywhere else. I should say in the counties of Down, Armagh, and Londonderry.

1509. There has been a great improvement since the time when the valuation was made?—Yes, the first valuation.

1510. There has been relatively greater improvement in the system of agriculture in the north than in the south?—A great deal; I should say, if you took the county of Down as a criterion, that land that would be worth there 20 *s.*, would not be set down at much more than 10 *s.* in the county of Mayo.

1511. I am not asking in what part of Ireland agriculture is carried on in the best way, but in what part of Ireland has the greatest improvement in agriculture taken place, because it is quite possible that when the townland valuation was made, the cultivation of the north of Ireland was superior to that of the west?—No doubt it was.

1512. My question is, in what part of Ireland would you say the greatest improvement in agriculture has taken place, since the year 1830, or since the time when the valuation commenced?—I think a great deal more has taken place in the north generally than in the south, but on the whole there has been a great improvement in agriculture everywhere. The county of Carlow, and parts of the county of Wexford, in the south, are those in which the greatest improvements have taken place.

1513. Do you think that there has been a great improvement in Tipperary, Cork, and Limerick?—A considerable improvement.

1514. Do you think that the improvement has been relatively greater in the northern counties?—Yes; the gentry in their domains have improved everywhere, and very nearly on the same system, but some are better than others.

1515. You are aware, I suppose, that there is a greater difference between the townland valuation and the tenement valuation in some counties than there is in others?—Yes; I think there is more in the county of Down than anywhere else.

1516. According to Mr. Greene's evidence, the tenement valuation cost about 5 *d.* an acre; was it not estimated by you in 1844 as likely to cost only a halfpenny an acre?—If I said a halfpenny an acre, I must have meant in addition to what the other cost; I never could have intended to estimate the valuation at a halfpenny an acre.

1517. Having the townland valuation in existence, and turning that into a tenement valuation, I think you stated that it would cost about a halfpenny an acre?—I daresay I did, but I was mistaken, chiefly owing to the immense quantity of detail; I thought we could subdivide the work as we could at present. I can now make a revaluation of Ireland at a penny an acre, because we have all the townlands divided into tenements. We know the contents of every tenement; every house is in its place; all that we should have to do would be to examine the soil generally, and correct it. It is not like making a new valuation altogether. We should be able to do it for a penny an acre at the present time.

1518. Was the townland valuation much used in making the tenement valuation in those counties which were valued under the townland?—It was kept back from the valuators for fear they should copy it; it was used by the check valuators and by me.

1519. It was not furnished to the valuators?—No. They had only the gross amount of the townlands, which was printed; they had that much.

1520. In the field-books the townland valuation was not entered?—No; only the gross amounts, which were printed for circulation. We had the field-books in the office.

1521. Under the townland valuation the townlands

lands were divided into what they called "quality lots," were they not?—They were.

1522. These quality lots did not appear in the field-books given to the valuators?—The maps on which the quality lots were laid down were not given; they dotted the boundaries of the different qualities on the maps, and prices were entered in their field-book, and very often on their map; they perhaps divided the townland into 20 quality lots.

1523. The townland valuators did?—Yes; but those maps were not given to the tenement valuators.

1524. The maps that were given to the tenement valuators were clean maps?—Yes.

1525. And the books they received had no reference at all to those quality lots?—It was a blank book.

1526. I suppose the system adopted was a uniform one all over Ireland?—Exactly the same throughout; as given in the valuation instructions, which everyone was required to follow.

1527. I could not gather very clearly from Mr. Greene at what period of the valuation the taxes were deducted?—From the beginning.

1528. From the beginning?—From the commencement of the townland valuation.

1529. Supposing you were valuing, under the tenement valuation, a particular county, one of the elements in that valuation was the taxation in that county?—Yes; the county cess and the poors rate.

1530. The county cess and the poor rate had to be deducted from the valuation as it appeared in the first instance?—Yes; the fact is, the Act was wrong; what was meant was, the taxation paid by the tenant, but it was put generally; the half paid by the landlord was not intended to be deducted.

1531. At what time would the deduction be made; would it be made in each individual tenement, or was it made over the whole county just before the county was published?—It was on an average of years, perhaps three or five; it was the average taxation during those years that we took, not one year. I think it was done by unions.

1532. You took the average rate over the union?—Yes, the average rate for five years; and the scale of agricultural prices contained in the Act had been reduced.

1533. This average rate was calculated immediately before the union was published?—It was.

1534. You did not take the taxes that existed upon each particular holding or tenement?—No, we could not do that; it would make it more unequal than it is with respect to other counties, and one part of the county would be a great deal higher taxed than another.

1535. These taxes never appeared in the field-books?—No, they were taken off in the office.

1536. I understood Mr. Greene to say that they were in the field-books?—Very likely, but it was all calculated in the office, not by the valuator. The per-centage to be deducted was determined in the office; it may have been sent sometimes to the valuators, but I think generally speaking it was not sent. All the checks for deductions or additions are put down in the margin; the valuator puts down the price, and he puts in the margin all deductions or additions on account of local circumstances.

1537. Did he put down the particular poor rate on each tenant, or the particular county cess; was that one of the deductions?—That was a per-centage taken off in the office.

1538. That was not one of the deductions that the valuator had to make?—No; his deductions were all for local circumstances on account of aspect, elevation, bad roads, or any peculiar local circumstance.

1539. I suppose you agree with Mr. Greene in thinking that a new valuation of three-fourths of Ireland is now required?—Yes.

1540. You were at the head of the department when it was calculated that the valuation would cost about 50,000 *l.*?—I was.

1541. How many new hands did you calculate it would be necessary to employ in order to carry this on?—I do not remember. The number of valuators would not be great, because we have the check valuators.

1542. I suppose that was a most important element in making this calculation?—Of course. We met our best valuators, and conversed on the whole subject; each county was discussed by itself.

1543. I presume you did make an estimate of the number of hands you would have to employ?—Of course we did.

1544. Could you give us that estimate?—I do not think it was committed to writing at the time. The price was put down, and we estimated what the increase would be. It was put down in the schedule. I do not know that we could give the details of it; I am sure we could not.

1545. *Chairman.*] You have it in the office, have you not?—We have the result in the office, no doubt.

1546. *The O'Conor Don.*] Mr. Greene said that he did not know whether the estimate was ever made of the number of hands to be employed?—I do not know that it was; I cannot recollect; it was calculated on an average. There are several people whom we have employed that would be employed again.

1547. We are informed that the whole of the time of the present hands is taken up with the annual revision?—Some of the parties that would make the annual revision would make the new valuation. Their expense would perhaps be doubled while they were doing their work, but the expense of the office would not be doubled.

1548. You would have to employ a large number of hands to supply the place of those who would have to do this work?—We should have to employ some, no doubt, but not very many.

1549. I wanted to know whether, when this estimate was made of 50,000 *l.*, the office had gone into a calculation as to how many hands would be required?—Yes, the number was calculated; it was an element in our calculation of the cost.

1550. Would it not be really a most important element?—Well, it would.

1551. Yet Mr. Greene told us on the last occasion, that he was not aware whether such an estimate was made?—I am sure it was made; we could not have done it otherwise. You will remember that the sum of 50,000 *l.* is in excess of the annual revision; then we calculated what the cost would be. Of course we should have new hands to do it. I think the new hands would be

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be chiefly in the third class, not in the valuators.

1552. Do you remember that a Bill was brought in in the year 1858, by Lord Mayo, with respect to the allocation of the expenses of the annual revisions?—Yes; that was the 19th & 20th Victoria.

1553. I am speaking of the bill that came from your office in 1858, when Lord Mayo was chief secretary?—Really there were so many bills that I cannot recollect the particulars.

1554. Do you remember estimating at that time that the cost of the annual revision would be about 10,000 *l.*?—I do recollect that.

1555. Instead of 10,000 *l.* it is 25,000 *l.*?—There was a great deal more to do than we expected; there were more divisions and alterations made than we supposed. If you take a revision map of this year and compare it with the map of four years ago, you would not know the country to be the same on account of the alterations. No one could calculate the number of alterations that took place.

1556. This calculation of yours was made in 1858: the annual revision had been going on at that time since 1853?—The greatest amount of alterations have been made since then; it is entirely in consequence of the great increase of the number of alterations. You will find that the alterations of the annual revision of the counties previously to that, were less than they have been since.

1557. Do you say that the alterations in the occupation of land were less between 1853 and 1860 than they were then?—There must have been some reason for the increase.

1558. Was it not just at the time after the famine that the greatest alterations took place?—For several years they continued nearly the same.

1559. Was not that 10,000 *l.* a year, which you estimated the annual revision would cost, for the whole of Ireland?—It was; we made an erroneous calculation, not anticipating the enormous alterations and the many sub-divisions that would take place, particularly in the West of Ireland.

1560. This new valuation which you proposed in 1865, was to be based upon the net annual value, was it not?—Yes.

1561. Not upon any scale of agricultural prices?—Not upon any scale of agricultural prices.

1562. Was any scale of agricultural prices adopted in the county of Dublin, which we were told was valued under a Bill?—No, there was never any valuation made except under the Act. We did not make any valuation at any time without reference to the scale of agricultural prices.

1563. You valued the county of Dublin under a Bill, not an Act?—We did not value the county under any Bill that did not pass.

1564. Has not the county of Dublin been revalued within the last four years?—Oh, yes, that county was done, I admit; not under that Bill, but under the Bill that was proposed to be carried, which is the one that we have ready now to be brought before Parliament.

1565. That Bill in 1866 was withdrawn?—It was.

1566. After that Bill dropped, you continued to value the county of Dublin?—Yes, we did.

1567. Did you adopt any scale of agricultural prices?—No.

1568. None at all?—No, a moderate rent value.

1569. You do not agree with what Mr. Greene said, that a scale of agricultural prices was adopted?—We always kept a scale of agricultural prices, but they were the prices at the time. It was intended to be a "live and let live" valuation, according to the scale of agricultural prices for five years previous to the time.

1570. Then you made a scale of the prices for the five years previous to 1866?—Yes; and we have it printed.

1571. You acted upon the scale of agricultural prices during the five years preceding 1866?—We did.

1572. In the valuation of the county of Dublin?—Yes.

1573. The valuation of Ulster is made, we are told, upon the scale in the Act 15 & 16 Vict.?—Yes.

1574. Do you think that if these three provinces are valued upon the scale of agricultural prices, during the five years preceding 1866, it would be a uniform valuation with the valuation of Ulster; that is, made on a different scale?—The fact is, the improvement in agriculture was so great that the valuators took a very high view of it. It has been shown by a Member of the Committee that our valuation was perhaps on a scale too high, for it is equal to the rents. I know that in an estate of my own, in the county of Londonderry, my valuation was higher than the rents.

1575. Then you think that the valuation in Ulster was not made upon the scale in the Act?—It was made upon the scale in the Act, but with a high tendency, because the improvement in agriculture has been so considerable.

1576. It must have been either upon the scale or not?—We did attend to the scale; it was a certain guide, but I think the full value of the improvements was taken into consideration, and in consequence of that we came up to the letting rents of the principal landlords.

1577. You valued, in fact, higher than the scale?—We did not leave the scale, but we took a higher view of it, considering the improved state of the agriculture of the country.

1578. Sir *Frederick Heygate.*] I think you said that the lands in the county of Londonderry were let by valuation and not by tender?—They were let by valuation.

1579. Does that extend to any other county?—To parts of the county of Tyrone, and I think parts of the county of Down; not to the county of Donegal.

1580. What is your experience of other parts of Ireland; is that the way in which lands are let?—Generally by proposal from the tenant.

1581. In fact, they adopt the Scotch plan of taking the highest bidder?—I do not think they always do; it would be very injudicious if they did; landed proprietors do not always take the highest bidder.

1582. Do you say that land is let lower in the north than in the south and west?—I think that the large landed proprietors of Ireland generally let their lands low, according to the principle that I call "live and let live." In the townland valuation of Sir Thomas Staples' estate, in the county of Tyrone, we came within 10 *l.* of his rents; it was the same in the parish of Ahanloo, in the county of Londonderry, which was held by the

the Marquis of Waterford on a long lease from one of the London companies; we were not 6 *d.* in the pound different; the lands were entirely let by a valuation made three years before.

1583. What you say applies to the proprietors throughout Ireland?—Yes, to the principal landed proprietors.

1584. Have you had any experience of the value of land in England and Scotland?—I have, especially in Northumberland and Roxburghshire.

1585. From your experience, would you say that land in Ireland is let higher or lower than in those parts of England and Scotland with which you are acquainted?—The farmers in Scotland and in the north of England have very large capital; they cultivate their lands perfectly, and give very high rents; still they derive considerable profits, and I think that the profits they derive, even including the interest on their capital, are higher than those in Ireland; but the rents of the land, acre for acre, are at least one-half more. Land that would let for 20 *s.* an acre in Ireland would let for 30 *s.* in Scotland; but there the landlord pays all the local public burdens.

1586. The inference to be drawn from that is, that lands let in small quantities to small tenants will not produce so much rent as when they are let in large quantities?—That depends upon the capital and knowledge of the farmer. If land is let in large lots, tenants must have large capital. My son has an estate in Roxburgh, and on some of his farms possesses a capital of 10,000 *l.*

1587. Has any question been put to you as to applying the same mode of valuation in England as exists in Ireland?—There has.

1588. Would you object to state your opinions on that subject?—My opinion always has been, that so long as the parochial system exists in England, it could not be done. I have given that opinion to more than one Chancellor of the Exchequer.

1589. Do you consider the valuation in Ireland to be on a superior principle to that in England?—Very superior to England and Wales. I am intimately acquainted with Wales; the valuation is very irregular there; in fact, it is based on the rents, and the rents are very irregular; as in Ireland, some are high and some are low.

1590. You stated that the improvement of Ireland was much greater in the north than in the south?—Yes.

1591. Therefore the valuation should be higher in the north than in the south?—It should.

1592. You are aware that in the north of Ireland the land is principally tillage?—In some parts it is.

1593. In those parts in which the greatest improvement has taken place?—Yes.

1594. In other parts of Ireland it is mostly grazing?—Nearly half, I think.

1595. Are you not aware that the greatest rise in value has been in the products of grass land?—It has.

1596. Therefore that would counteract the higher valuation which you say should exist in the north?—To a certain degree, but the lands are not all drained; the greatest benefit is not derived from them. The people have not capital enough, and the cattle are of inferior quality, except where the farms are held by gentlemen, and then they are as good as in any part of Great Britain.

1597. Has the greatest rise of rents been in the north or in the south?—I am hardly able to say. I believe in the south, but I am not sure. I could not give a decided opinion.

1598. Is it not the case that the rise in butter, cattle, sheep, and wool, has been much greater than the rise in agricultural products?—Much greater.

1599. You have mentioned as a reason for the higher valuation in the north of Ireland, the power of growing flax?—That was stated by Mr. Greene, and I agreed with him.

1600. Does not the same power exist in the south of Ireland?—The same power, but it is not practised.

1601. Is that a reason why the valuation should be lower, because they possess a power which they do not use?—We take the farmer as he is, and his house as it is. We do not say, "This land, by better cultivation, may be improved," but we take it as it is, and we are obliged to take the state of the people themselves into consideration. I may mention a remarkable circumstance. The same valuators who valued the barony of Brawney, in Westmeath, in which the town of Athlone is situated, valued the barony of Athlone, in the county of Roscommon. Athlone is the market for both, and the general circumstances were the same; it was admitted that in the barony of Brawney our valuation was about 25 per cent. under the ordinary letting rents, whereas, in the parishes forming the southern part of the barony of Athlone, our valuation was nearly double the amount of the rents.

1602. Mr. *Pollard-Urquhart.*] You think the Westmeath men are so much better than the Roscommon?—I do not know that they are better agriculturists; they were poor, they really had no cattle, and they burnt the soil for manure.

1603. Sir *Frederick Heygate.*] In the tenement valuation did you value buildings and tenements on the same principle in the north as in the south?—We value a house everywhere at what it will fairly let for. There is a guiding scale of prices contained in the valuation instructions, given according to the cubical measurement; this scale includes every variety of building. This scale was made in the north, but in the south the price would be too high and we reduced it. In valuing towns, we work by the same scale, increasing the price per cube according to locality. In the best streets in a town the country scale will be multiplied by four, or even more, and in the inferior by two, as the case may be.

1604. In valuing small dwellings, the cabins of the poor, did you put the same value in the north as in the south?—There are no cabins so bad in the north as there are in the south. They are rarely so dilapidated.

1605. Are they usually valued at 10 *s.* a year?—They are valued according to an arbitrary scale of cubic measurement, according to quality, local circumstances being taken into consideration; they are based on measurement.

1606. Have you received many complaints of the tenement valuation, generally speaking?—I never heard of any, except from the county of Roscommon, and one in Mayo.

1607. Have you never received any compliments with regard to the valuation?—In every

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county I have gone I have received compliments.

1608. Mr. *Pollard-Urquhart.*] Do you think, that except in the case of large grazing farms, the Irish landlords have, generally speaking, raised their rents in consequence of improved systems of cultivation?—I think they have, in consequence of improved systems of cultivation, and the improved prices of cattle.

1609. I said, except in the case of large grazing farms; do you think, that in the case of small tillage farms the landlords have raised the rents in consequence of the improved system of cultivation?—I think but very little.

1610. Do you not think it rather hard upon the tenants of these small tillage farms that they should have their land re-valued for the sake of increasing their taxation, in consequence of their increased industry, when the landlord does not take advantage of it, and increase his rent?—We suppose that he will gradually increase his rent, where the tenants are from year to year.

1611. Suppose that, generally speaking, they do not, as you state, increase their rents, in consequence of the improved industry of the tenants; do you not think it rather hard that the tenants should pay a higher tax when the landlord forbears to take any advantage by raising his rent?—If it was done every year, I should think it wrong, but it would not be done more than once in 14 years.

1612. Do you not think it rather hard upon the landlord himself to subject him to an increased income tax when he forbears to increase his income?—If he did not increase his income, it would; but he must yield to the times, and will increase it gradually. I think the principal landlords of Ireland are very lenient.

1613. In making deductions from the valuation on account of the taxation, do I understand that you made the same deduction over all the different electoral divisions in the same union?—We took the average of seven years.

1614. Throughout the whole union?—Yes.

1615. In short, you made the same deduction on account of the taxation in an electoral division which contained a very populous village, into which all the paupers of the country had been driven, as in a neighbouring division, which contained nothing but grazing ground, and scarcely a single pauper?—It was impossible to enter into these details; we could not do it otherwise.

1616. You mentioned the re-valuation of Dublin, and you said that you made some alterations in consequence of the alteration in prices; did you make any alteration for the improved agriculture in the county of Dublin?—Certainly; we took the present state of agriculture in the same manner as in the first valuation, at its then state.

1617. At the then state of agricultural knowledge and practice?—Yes.

1618. I understood Mr. Greene to say that the agricultural value in the county of Dublin had increased very little?—Dublin is a very peculiar county; the southern part near Dublin is between the city and mountains, and is covered with villas of very high value; in the northern part of the county the valuation is merely an agricultural; there are a great number of resident landed proprietors, and an improved system of cultivation is practised, which was also the case at the time the first valuation was made; consequently, in the northern part of the county, the second valuation does not differ much.

1619. Mr. *Ayrton.*] Was there a great deduction made in the early part of the valuation, in consequence of the high rates in the years 1848, 1849, 1850?—The valuation was reduced on account of the increased taxation. We did not take it in any one year; we extended it in every case over an average of years.

1620. Embracing the years 1848, 1849, 1850?—Yes.

1621. You are aware that the total tax for the poor in those three years amounted to 5,443,393 *l.*?—I am.

1622. That was a very great disturbing element, was it not, at that period?—It was; and we reduced the valuation in consequence.

1623. That has ceased as an average?—It has ceased.

1624. And the amount is, therefore, very much less now?—Very much.

1625. Therefore, to make the valuation fair at the present time, you would have to make a very different deduction in respect to the taxation?—Exactly; in proportion to the last five or seven years.

1626. In the return that you gave, page 2 of the Appendix, is there not a mistake in consequence of the same years being added twice over?—Yes, that arose from a clerical error which has been corrected.

1627. Mr. *M'Carthy Downing.*] Did I understand you to say that the rents of the small holders of land had been raised in consequence of the improved condition of the farms?—Generally on every variety of land.

1628. That is in the case of those who hold from year to year?—We do not make that distinction; we take the actual state of the land, no matter how it is held.

1629. You said that small holders of land had improved their holdings, and that from time to time the rents were raised, adding, "where they are tenants from year to year"?—I did not intend to say specially from year to year. Our valuation is made on the intrinsic value of the land under the state of agriculture we find existing in the locality.

1630. I am not asking with regard to your valuation; I am asking whether, from your knowledge and experience, the rents have been from time to time raised by the landlords in consequence of improvements made by the tenants?—I did not intend to convey any such idea, and I should wish to correct it. I never intended to say that they took advantage particularly of the tenant's improvements. I do not know that it is so.

1631. You were asked with regard to the rents in England, as compared with those in Ireland, and I think you said that in consequence of the large capital possessed by farmers in England, they had larger profits out of the land?—I did.

1632. I suppose you are aware that the land in England is in a very different condition from the land in Ireland?—It is; it is better cultivated, it is cleaner and better drained.

1633. Better prepared for a tenant coming in with capital?—Yes, it is.

1634. He has the land prepared and has merely

merely to apply his skill and capital to it?—Yes, and he has a lease for 19 or 21 years.

1635. And the houses that he finds upon it are in good condition?—The landlords are required to put them in good condition before the new lease commences.

1636. If there is not a lease, are you not aware that the landlord keeps up the buildings and fences and everything of that kind?—The landlord keeps the buildings in repair in that case.

1637. With regard to grazing lands, you expressed an opinion that they ought to be valued higher than lands that were under tillage?—At present.

1638. I think you also agreed with Mr. Greene with regard to the growth of flax in the north, and the increased price of it, that that is a reason why the north should be valued higher than it is?—Yes; the average return to a farmer, including his flax crop, is greater in proportion to the quality of soil than it would be where flax was not grown. At the same time, poor farmers in the north of Ireland do a good deal of mischief by sowing the flax crop too frequently.

1639. Do you agree with Mr. Greene in thinking that to value lands in the south of Ireland higher, because they are grazing lands, might be very fallacious, because the price of butter and meat might suddenly fall?—Our valuation is always based on a long scale of prices for a number of years. We should not take, for instance, the price of butter at 100 *l.* a ton at the present time; I probably would not be above 80 *l.*, taking the price of the last seven years.

1640. If in revaluing the south of Ireland, you were to put a high valuation upon it, because butter is high now, might not that be a very fallacious re-valuation, seeing that the price of butter might fall?—We should not do so.

1641. You have been asked what was there to prevent the people in the south from growing flax as they did in the north; is there anything to prevent the people in the north from having grazing lands instead of growing flax?—The land is not so good for grazing as it is for flax.

1642. They have used the land according to the crop it produces best?—Yes; and the habits of the people.

1643. You are aware that the price of labour has risen very much in the south?—It has risen very much everywhere.

1644. Do you think it has risen as much in the north as in the south?—I think so.

1645. Are you not aware that there was always a great difference between the price of labour in the north and in the south?—There always has been, but it has increased in the north as well as in the south.

1646. Do you think it has increased in the same proportion?—Perhaps not quite so much. The price has doubled in the south.

1647. Is it not more than double?—For the year round, I think not.

1648. It is double at all events in the south; is it anything like double in the north?—In some places, certainly; but in others it is not.

1649. Of course, the very great increase in the price of labour in the south, would make a considerable difference in your mind if you were re-valuing the south?—For tillage land.

1650. To what part of the south do you apply the term "grazing"; do you know any part of the south where there is a considerable portion of the land tilled?—The great butter pastures of the south are in the hilly countries; they do not till so much there. The farmers, generally speaking, in the interior, only till as much as they require for themselves.

1651. You are generally acquainted with the county of Cork?—I am.

1652. Do you not know that that may be considered as a tillage country?—In some parts of the north and the east there is a great deal of tillage.

1653. You are acquainted with Carberys?—I am.

1654. That is an extensive part of the county?—It is.

1655. Do you not know that tillage prevails there?—In the lower parts.

1656. Are you acquainted with Muckerys?—I am.

1657. Do you know Macroon?—I do.

1658. Is not that almost a tillage country?—The hilly parts are not tilled; a great deal of it is pasture. The great paying crop in that part of Cork is butter.

1659. You are aware that butter is brought very largely from the county of Limerick to Cork?—I am.

1660. Do you not know that the county of Cork and a considerable part of the county of Kerry are not grazing counties in the proper sense and meaning of that word?—All the mountain parts of the county of Kerry, and the higher mountainous parts of Cork are grazing land; other parts are tilled, I admit.

1661. Are you not aware that there are lands in the south of Ireland let at rents very near your valuation, or a very little over?—Yes, in some places on the estates of large landed proprietors.

1662. And lands have been let for nearly three times your valuation in some places?—In parts of the county of Limerick, I think the rents have been double our valuation.

1663. Are you aware that in what are called the famine years, large deductions were made by all the proprietors in the south?—I am.

1664. Are you aware that the rents have not been since raised in a large number of instances?—I do not know. I know that in the case of very valuable land in the county of Clare, between Ennis and the Shannon, the rents were reduced from 3 *l.* to 1 *l.* They were rented previous to the famine at 3 *l.* an acre, and then they were reduced to 1 *l.* I do not think they let at 1 *l.* now; I should say 2 *l.* at least.

1665. You cannot state from your own knowledge that the landlords who had reduced their rents during the famine years, have raised them to the old standard?—I do not know.

1666. You were asked a question with regard to the poor rate; in the year 1850 your attention was directed to it?—Yes, it was.

1667. When you took the poor rate into consideration, I think you based your calculations upon a three years' average?—Mr. Greene said three years; I thought it was five. I am not perfectly certain. I like to have five for all my calculations.

1668. I believe in the county of Cork the valuation was not completed until 1864?—It was not completed in 1853.

1669. Then the valuation in that county, I suppose, took place between the years 1860 and 1864?

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1864?—It began sooner than 1850, I should think; it depended upon the completion of the Ordnance survey. We were delayed, as we could not begin until we had received the maps.

1670. At all events there was no portion of the county of Cork valued in the year 1850?—I think not; we were engaged in Tipperary and Limerick.

1671. The application of the consideration of the poor rate upon the three years from 1848 to 1850, would have no reference to the county of Cork?—It could not.

1672. The rates were considerably reduced after the years 1854 and 1855?—I think they were. I cannot speak without book. I know that they were generally reduced all over Ireland; in some districts particularly. In the west they were greatly changed.

1673. Where the poor rate is still heavy, and there is a heavy assessment, you would take that into your consideration if you were re-valued?—Most decidedly; the Act would require it. The Act was prepared by me. The rates would be deducted as before.

1674. I believe you are aware, that in the north the poor rate is very low as compared with the south?—Yes; there are fewer poor.

1675. Do you know what the average amount in the pound is in the north?—I do not know; I think it is about 8 *d.*

1676. Do you know the union of Skibbereen?—I do.

1677. Are you aware that the rate there is 4 *s.* in the pound now?—I am not aware of it.

1678. With that fact before you would you take it into consideration?—We should take 2 *s.* off. The Act intended to apply to all taxes to which the tenant is liable; the county cess and half the poor rate.

1679. How do you come to the conclusion that you would add 20 per cent. to the valuation of the county of Cork?—On the general improvement of the country.

1680. I understand you to say that it would be only based upon the prices?—Of course every valuator would do justice. He would take the quality of the land and the price to be got for the produce; the average price. Though not bound by the Act we should always act upon that principle.

1681. Did that meet your approval?—Yes. It is a great many years ago since it was done. We had several days discussion on the subject with the valuators. They came to a conclusion on the subject. It was more based on their opinion than on mine.

1682. It was more based on their opinion than on your own?—I gave my own views as I would do if I was valuing with them, and I agreed with them.

1683. There was a difference of opinion?—Of course there was in everything.

1684. You occupied some time in arguing the question?—The whole thing was taken into consideration, and that was the result.

1685. I thought you did not agree on it?—I did not say that I did not agree.

1686. Did you?—I think I did, from the details that were put before me. If I had not I should not have agreed to it.

1687. The reason you give is the great improvement in the cultivation of the land?—Yes.

1688. Of course you took into account the drainage, the fencing, new houses, and everything that would add to the value of the farm?—Everything; improved roads and facility of transport.

1689. And you think that that improvement has been carried out to a very great extent in the county of Cork?—I think it is in the better lands. I know the county of Cork very well. I have often occasion to go over it, and I know that there are a great many parts where the value would be very slightly increased.

1690. Do you not know as a fact there has been a considerable and manifest improvement in the poor lands in the county of Cork?—Yes; and in many places they have not improved. For instance, in the barony of Duhallo they say it is tired of oats.

1691. Do you give it as your opinion that large farms are preferable to middle-sized farms?—A large farmer having sufficient capital will till his land better; he will have larger fields and less waste than a small farmer. I do not say that a small farmer with a tillage farm could not do it as cheaply and as successfully as the larger one, but generally it is not so. There is a large capital laid out every year on the land in the south of Scotland and in the north of England; they make large profits, and they produce a very large quantity of manure for their wheat crops by feeding cattle from the green crops.

1692. I am not speaking of England or Scotland, but of Ireland?—It would be the same in Ireland if they had the same proportion of capital and of knowledge.

1693. Have you been in the county of Cork or the county of Kerry recently?—Not in Kerry, but I have been in Cork.

1694. Are you not aware that the small farms there containing about 30 acres of land are more improved than the larger farms of 200 acres or 300 acres?—I think that some of the smaller farmers are very industrious.

1695. Do you not think that their lands are better cultivated?—I cannot say that they are; I think the larger farmers cultivate their lands better; some of the smaller ones do the same; on the whole I think the larger ones do better; they can afford to do it; they have some capital.

1696. Do you not think that a man with 30 acres of land will cultivate and live well upon it and support his family comfortably?—Very comfortably if all in tillage, but it is rather small to employ a pair of plough horses.

1697. You did not mean to say that you were an advocate of large farms?—No; but that there should be capital in proportion to the size of the farm.

1698. Mr. *Herbert.*] You spoke of land in certain parts of England being let on lease?—I particularly referred to the north of England, Northumberland, and south of Scotland.

1699. You live in the south of Scotland, do you not?—My son does.

1700. Do you know the south of Scotland well?—I do.

1701. Do you know that in several large estates in the south every nineteen years the farms are re-let and put up to auction, and that the only advantage that the outgoing tenant gets is, that if he bids up to the highest bidder he gets the preference?—

preference?—I do not know about setting up to auction, that is not the practice in Roxburghshire; I think the farm is advertised to be let, and people send in tenders.

1702. And the highest bidder gets it?—Generally speaking, I think, if he is supposed to have sufficient capital; they would require to know what capital he has before letting the land.

1703. Will you inform us how you value mountain lands in the south of Ireland?—Entirely according to the quantity of cattle they feed in the summer; the soil is divided according as it is adapted to young or full-grown cattle.

1704. You always value those lands in the spring, or early in the summer?—That is the time; we estimate from the quality of the grass the number of head of cattle per acre the land will support.

1705. Did you calculate the actual value of the grass on the ground, or did you value according to the number of cattle there happened to be there at the time?—We valued according to the number of the cattle. They have what they call the stint. It is said that such and such a mountain will graze so many cattle in the year. The valuators employed there state what they think ought to be the produce, and what price ought to be put upon the land.

1706. Supposing you found on a mountain double the number of cattle that there ought to be there, would you value it according to the quantity that were there?—No, according to the quantity that ought to be there.

1707. How would you judge of that?—A good valuator accustomed to that kind of land would know the number of acres it would take to feed a cow or a certain number of sheep; he would say that so many sheep ought to be grazed here, and so many cattle there. The mountain is divided into different portions, the upper part for young cattle, the middle for two year olds or one year olds, and the lower part for three year olds.

1708. I suppose the valuator would have to travel over every part of the mountain?—They make sections of it up and down.

1709. You said that Mr. Lynam was incompetent, and did not value Killarney properly; in what way did he wrongly value Killarney?—I can hardly go into the detail of it here, because I have not the plans before me; but the fact is, his valuation was so imperfect that we were obliged to reject it.

1710. Was that the town of Killarney?—The whole of the barony of Magonihy.

1711. In the return sent in by Mr. Greene, giving a statement of the proposed increase in the event of there being a re-valuation, I see he has been excessively kind to Ulster, on which he has put the smallest increase?—That is because they were lately valued up to what we think a fair scale. They were all valued within a short time.

1712. Has not flax nearly doubled in value?—Yes, but not since the valuation was made.

1713. Flax is in the Act of Parliament, is it not?—Yes.

1714. In the Act under which Ulster was valued, flax is one of the elements?—Yes.

1715. The price of flax has doubled since then?—It may have been.

1716. And the valuation was made upon that scale, which was half what it is now?—Our opinion, as I said before, is that it was valued very high, and that it does not require a re-valuation; but it is possible that when we come to it, after we have done the others, it might require it.

1717. Mr. *Herbert.*] Do you not know that in the south of Ireland, in many parts of Kerry, the great increase in the price of labour has almost done away with the increased profits from butter and cattle?—I really do not know that; we have had no valuators in Kerry for a great many years. I do not know the fact.

1718. You do not know that, in some parts of Kerry, it is impossible, during some periods of the year, to get labour at all?—That is about Killarney, I suppose.

1719. In many parts of Kerry?—I do not know how it is in the remote districts; it may be so, but must result from emigration; I do not know the fact; I know it is considered by most people that the mountains of Kerry are a great deal too low.

1720. I understand you to say that when you re-valued Dublin the landlords living on their property there, to a great extent, increased the value of the land?—They improved the cultivation.

1721. Did they do that themselves, or was it by looking after their tenantry?—They have a very large proportion of their land in their own hands, and the tenantry are generally wealthy people.

1722. You think that absentee proprietors do great injury to the country generally?—That is too sweeping; I do not say that; I say that the landlords who are absentees, living away from their property, do not do the good in every way that the landlords do in the county of Dublin. Decidedly resident landlords are a great benefit to the country.

1723. Both to the poor and to the farmers generally?—Yes.

1724. Mr. *Chichester Fortescue.*] Should you say that this is a true statement of the case with respect to ordinary Irish property; supposing you divided an ordinary Irish estate into three classes, taking the largest, the middle, and the smallest holdings, should you not say that the farms in the first class pay the lowest rent, the farms in the middle class a somewhat higher rent, and the smallest holdings the highest rent?—I am sorry to say I think that is the case.

1725. And you would attribute that to the greater competition for the smaller holdings?—Exactly.

1726. *Chairman.*] If you increase, according to your proposed plan, the valuation of the county of Roscommon 5 *s.* in the pound, would not that make it rated higher than any county in the north?—I should think not.

1727. Is it not the custom in the west of Ireland when a lease falls out, that the proprietor endeavours to keep all the tenants he finds on it?—I think it is the universal practice of landlords in Ireland to keep a good tenant whenever he finds him; never to dispossess him.

1728. Is it not the case when the tenants are too numerous, that it is the custom in the west of Ireland to strip off a portion of the land, and give it to persons who can have no capital, and who could not farm above an acre or two?—I think that the system of striping in the west of Ireland has been very beneficial indeed to the

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people; it gives them a much greater interest in the land than they had before.

1729. And probably two-thirds of the number, that in England, or in Scotland, would not be allowed to remain on the land are located in those small holdings?—Certainly.

1730. Did you value the roads in your valuation?—We deducted the roads; if they were good roads, we took them as a favourable circumstance; we did not put any value on the roads.

1731. In several instances the term "acre" has been used; is it not the fact that an Irish acre is an English acre and a half and some perches?—The exact proportion is 121 Irish acres to 196 English.

1732. *The O'Conor Don.*] There were certain counties valued under the 9 & 10 Vict., the first Tenement Valuation Act, and these we were told were subsequently reduced to the same scale as the counties valued under the 15 & 16 Vict.?—They were not published.

1733. Not until they were reduced?—No.

1734. Could you tell the Committee in what way that reduction was made; was it a uniform reduction?—It was a per-centage.

1735. Over all the different counties, the same over all?—Yes.

1736. And it was done, I presume, in the office?—Yes.

1737. You had not any necessity to send down to the country to re-value?—No.

1738. You mentioned that after a certain date the appointments in the office were taken away from you?—Yes.

1739. Up to a certain time you had the whole power of nominating persons in the valuation office?—I had.

1740. You had, I presume, complete control as to dismissing the persons?—I had.

1741. What change had taken place in that respect?—No appointment can be made now except after an examination by the Civil Service competitive examination.

1742. And no one can be examined before the Civil Service Commissioners unless he is nominated by the commissioner?—And approved by the Treasury.

1743. The commissioner now has all the nominations in his own hands?—He has.

1744. Has he complete control as regards dismissals and promotions?—He has no control as to dismissals and promotions, except under the approval of the Treasury.

1745. Mr. *Ayrton.*] He simply recommends?—He recommends.

1746. *The O'Conor Don.*] As a matter of course, the Treasury follow his recommendation?—Naturally, if they have confidence in their officer.

1747. So that practically, the commissioner has just the same power as before, of nominating everybody in the office, and promoting everybody?—The commissioner is naturally interested in not sending anyone who he has not ascertained has been educated in a suitable manner.

1748. Practically, then, there has been no alteration?—The appointments were not practically the same, as the commissioner could not know the person whom the Civil Service Commissioners would pass after examination.

1749. I suppose one of the objects originally contemplated in the establishment of this valuation department, was that it would educate a considerable number of experienced valuators in the course of time?—It has done so.

1750. Did you hear Mr. Greene state that there were only five or six men in the office to whom he would entrust the valuation?—The paper that was prepared shows that nearly two-thirds of them are dead or have left the country, and the number of original valuators now left is very small indeed. At one time the number was considerable. We were obliged to select the best men we could find. It was a very difficult thing in a country where valuators were not to be had. We got experienced farmers who were in the habit of valuing the land for landlords, or assisting in the valuation.

1751. If you were commencing a new valuation you would have to adopt exactly the same practice?—Nearly. Because there is less valuation made in Ireland than there was, seeing that everybody refers to the tenement valuation.

1752. The service has not provided you with a sufficient number of hands, and you would be obliged to employ these agriculturists as before?—To a certain extent. We have nearly enough, and we should call back some of those who have retired.

1753. You think that four or five men after forty years' experience, is a sufficient number to educate?—There are more than four or five altogether. I think Mr. Greene has seven. A great number of the valuators were a long period in the service, and they were superannuated.

1754. Who preceded Mr. Greene as superintendent?—Mr. John Kelly.

1755. Who preceded him?—Mr. Kelly.

1756. Is he alive?—He is alive, but I am afraid he is dying. He was a very valuable servant. He acted with me continually from the year 1812. He served in several departments with me.

1757. Was he dismissed from the office?—No, he became very unwell. He said to me, "My physician tells me that I cannot continue any longer in the confinement of this office. If you will allow me I will resign my situation and go into the country as a check-valuator." I was exceedingly sorry, and I told him that I should be happy to appoint him as a check-valuator. He then went into the country, and remained there for three years. He then wrote to me to say, "I am getting infirm; I am not able to do the duty of a check-valuator; I think of joining Doctor Whitty in valuing lands for sale, and I shall have an easier time." He accordingly retired.

1758. Did he get a superannuation allowance?—No, because he retired in the year 1853, before the Superannuation Act passed, which took place in the year 1860. I did the best I could; and several friends of mine, Members of Parliament, tried to get him some compensation. It was contrary to the Act, but they did give him a sum of money, I believe; I do not know exactly what the amount was.

1759. Do you remember when Mr. Irwin was appointed local revisor in Cork?—I do not.

1760. Mr. Greene told us that the experiment did not succeed; in what way did it fail; was it that his revisions were badly done, or that the plan was found to be too expensive?—I really do not know; I cannot speak of it. Mr. Irwin is a clever man.

1761. You stated that the calculation of these taxes

taxes was made upon an average of years before the valuation was published?—Yes; it was.

1762. What was the average taken; how many years?—Three or five; I am not sure which. Mr. Greene said three, but I think it must be five.

1763. The great taxation, as we all know, in Ireland, was about the years 1848, 1849, and 1850?—1846, 1847, and 1848 I think were the worst, or perhaps 1848 and 1849.

1764. The valuation of the counties that were published about 1853 would have been made upon a deduction of those very high taxes in the years 1848, 1849, 1850, 1851 and 1852?—It would.

1765. But the counties that were published later, Roscommon, for instance, that was published in 1857, would not include any of those bad years?—It was all done according to the time; the same system was pursued for Roscommon as for everywhere else.

1766. Taking the average of the five preceding years?—Yes.

1767. If the addition to the valuation is due chiefly to this difference in the taxation, we should naturally expect to find that the increase under the new valuation should be much greater on the counties published in 1853 than on the counties published later, and which escaped those bad years?—I do not quite understand you.

1768. You said that with reference to the counties that were published in 1853, in calculating the deductions arising out of the taxation, you had to take in years when the taxation was very heavy?—Yes.

1769. And when the counties were lately valued in the north of Ireland, the taxation was lower?—Yes.

1770. Roscommon was published at a period that would exclude those bad years?—Yes.

1771. And we should expect that the increase in Carlow, the first county published, would be very much more than the proposed increase in the county of Roscommon if the increase be due to the difference in taxation?—It is, partly. It is only *pro tanto;* that is only an element in the consideration. The great feature is the improvement in the cultivation.

1772. I think you told us that Carlow was the county, of all others, in which agriculture had most improved?—It is the best county in the south of Ireland.

1773. If in this proposed new valuation the increase is due, in the first instance, to the difference in the taxation now and the taxation at the time the valuation was made, and, secondly, to the improvement of agriculture; and if Carlow was valued at the time when the taxes were highest, and if the improvement in agriculture has been greatest in Carlow, we should naturally expect to find that, for both those reasons, the proposed increase in Carlow should be greater than in Roscommon; yet it is strictly the same, namely, 5*s.*?—That was made on a careful examination at the time. I cannot say more about it.

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1774. *Chairman.*] Mr. Montgomery, who valued Belfast and that district, was, I believe, one of your best officers?—He was.

1775. He threw up 18 years of service and left you?—He did.

1776. Owing to his disapprobation of the promotions in the office?—I think not. He was offered 500*l.* a year for being a valuator in Liverpool, and he was strongly recommended by me.

1777. He is in a very high position in Liverpool now?—He is, and very justly so. He was a very great loss to us. It was my wish, and the wish of Mr. Kelly and Mr. Greene, to promote him in every way. He was a little quick in temper, but he was a very valuable and clever man. They appreciate him very much in Liverpool; so I have been told by my Liverpool friends.

1778. He was not one of those persons whom you term "disaffected" in the office?—I do not recollect using that expression. It has been more than once quoted, but I am not aware of having used it.

1779. *The O'Conor Don.*] Have you ever heard any complaint against the first officer in the establishment, Mr. Byron?—Never.

1780. He never quarrelled with the other gentlemen in the office?—Never, that I am aware of.

1781. There was never any threatening of an action for libel against him, or anything of that sort?—I never heard of it.

1782. Mr. *M'Carthy Downing.*] You said in answer to the Chairman that you were not aware of any good tenant in Ireland being put out of possession of his land?—I am not aware of it; from what I know of the gentry in Ireland I do not think that any of them would be so short-sighted as to put out a good tenant.

1783. Have you heard of Mr. Scully and Ballacohey?—That may prove the rule; I do not mean to say that it never occurred.

1784. Have you heard of Mr. Adair in the county of Donegal?—I have; but I understand he is now beloved by his tenants.

1785. Did you hear of his turning out a whole population?—Yes; he bought an estate there and he wished to make a new arrangement; I do not say I approved of what he did.

1786. You said you did not know of any tenants being put out?—I was speaking generally, and I adhere to it; I do not say that there are not exceptions to the general principle.

1787. Mr. *Stacpoole.*] A great number of your valuators were from the north?—We began in the north of Ireland, and therefore naturally took the men we found there.

1788. Is not the soil in the north different from that in the south?—Yes; when we went to the south we discontinued the northern men.

Mr. JOHN LEAHY, Q.C., called in; and Examined.

1789. *Chairman.*] I BELIEVE you are Chairman of the county of Limerick?—Yes.

1790. And I believe before you were appointed to Limerick you were chairman of Louth?—Yes; I was first chairman of Louth, then of West Cork, and now I am chairman of Limerick.

1791. Where do you reside at present?—My country residence is at Killarney.

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1792. You are a grand juror of the county, I believe?—Since I ceased to practise I have attended the grand jury for the last two or three years.

1793. You reside entirely in the county of Kerry?—During a part of the year, and sometimes in Dublin.

1794. You do not practise at the bar?—I have not practised for the last three years.

1795. You are, of course, the revising barrister for Limerick?—Yes.

1796. The chairman of the county is always the revising barrister?—Yes.

1797. And you are judge of appeals in the valuations?—Yes, the chairman always is.

1798. Have any complaints come before you in Cork, or Limerick, or Louth, on the subject of the tenement valuation?—I do not recollect any in Louth; but when I was chairman of Cork I recollect at Bandon there were complaints made by poor law officials of not being able to get the revision in time for the purpose of the registration so as to strike a rate in time. It was often sworn before me that the revisors did not come in time to enable them to do it. You are aware that by the Act of Parliament it is provided that all the notices are to be served on the Commissioner before the 27th of November in each year, the object being generally to strike a rate in the May or June following, so as to bring that rate in for the revision of voters.

1799. Are you aware of any cases where this delay of the revisors coming occasioned considerable inconvenience, and for a long period?—It caused inconvenience at Bandon, and I recollect in one case it gave rise to a question of law, which gave a great deal of trouble. But it is in Limerick that I have found the greatest inconvenience. On several occasions the rate-collectors have proved before me that they could not get the revision done in time, and in revising the voters there for the last two or three years, particularly this last year, I found the lists wrong. So far from the Act being complied with as to the names of the occupiers, I found in many cases the names of persons who had left years before still remaining on the books; the present occupiers were not put on, and the proper lessors were, in very many cases, not put on. On finding fault with the rate-collectors, they swore before me that the revisor would not do it for them, and that he said it was not his duty, that he had only to fix the value. They blamed him. I believe both were bound to see that it was right; I can say no more than what was sworn before me. They always blamed the revisor, It caused a great delay in the revision; I have been delayed nearly a day additional in the revision in consequence of such errors and omissions.

1800. Mr. *Hunt.*] Had the revisor any opportunity of meeting the imputation?—No, he was not there. It is hard to get at the fact, but the fact speaks for itself in one respect: the books were quite wrong. The same complaint was also then made, that it was not done in time, and that his neglect had delayed the making of the rate.

1801. Were there many cases of appeal brought before you?—When I was chairman of Louth I had appeals upon important subjects, such as the rating of gasworks; but the appeals I have had in Limerick have been appeals arising about the rating of schools or religious establishments, convents, and so on. These appeals related to a question which I wish was settled by legislation. The Act of Parliament states that any tenement, or portion of a tenement, used exclusively for charitable or religious purposes, shall be exempt from taxation. The question that came before me and before many other chairmen is this: a field, perhaps, may be attached to a convent, and may be used for the religious community; or the field may be attached to a school, or a house may be attached to a school where the Christian brothers or teachers of the school reside, to raise the question in appeal as involving a principle. The Commissioners of Valuation are of opinion that those parts which are not essentially necessary for the purposes of the charity ought to be taxed; and, though the value may be a very small matter, they send down their solicitor, Mr. Bolton. He has been before me in those cases, and argued them with great ability. He understands the business perfectly, and he contended that, on principle, they were obliged, in the present state of the law, to oppose those appeals. It is an unpleasant duty for the chairman to have to decide them. Many chairmen would be anxious not to tax those religious or educational institutions; but, of course, when pressed, we are obliged to give our opinion upon the subject.

1802. No matter how trifling the sum might be, under the circumstances such as you have mentioned, the Commissioners were in the habit of sending down their solicitor?—Yes; and some gentlemen from the office, to meet the case at sessions.

1803. Did not that add very considerably to the expense?—It was a considerable expense, but I understand they consider it a matter of principle; and, if the rate was altered in one place, it would be universal throughout the country, and would lead to exemptions of a larger amount than in the particular case.

1804. Could not that opposition have been conducted by any one of the local solicitors who attend your court?—It might be, with proper instructions; but you may be aware that sometimes a peculiar institution, such as the Post Office, consider it necessary to send its own solicitor, as being acquainted with all the incidental matters that may arise. That is the ground upon which they act, as stated to me.

1805. Because it is the habit of one branch of the public service to incur a great expense in carrying out those matters, that is no proof that it is correct?—No; I do not say that; certainly, it leads to a great expense, the amount of valuation being generally small. I think if legislation could meet the case, it would be very desirable, for it causes very angry discussions, and very unpleasant animadversions often appear in the Press as to the decision of the court.

1806. It is impossible to please both parties?—Exactly.

1807. Have you considered the question generally, as to the expense of the revision in counties?—I can speak personally of my own county, Kerry, with which I am very well acquainted. The cost of the revision appears to me to be something very excessive; I have complained of it at the grand jury, and others have also objected to it. Though it has been stated that we get the expenses in detail, the grand jury secretary, at the last assizes, told us that he did not get

get any one of the details of those expenses. I have not seen them.

1808. What is your opinion as to the efficacy of the present system of revision?—I think the present system of revision, as far as I can form an opinion of it from what I have seen in Kerry, very defective. I think there is not a sufficient check upon the revisions as to the expense. It appears from the return from the Valuation Office laid before the Committee that only one revisor has been in Kerry for the revision of 1868, and he had been there for 250 days. The whole expense, however, of the year's revision for Kerry is 859 *l.* We are charged only half of it, and it appears to be an enormous sum; the whole expense of Mr. Ryan, the revisor, was 268 *l.*, of which about 100 *l.* was for travelling and hotel expenses, the rest being for his time. That leaves a balance of about 600 *l.* for what are called office expenses in Dublin; that appears to be a very extravagant sum. The revision emanates from the board of guardians; they get the notices of any cases of revision that are necessary, and they send these notices to the Commissioner in Dublin. The revisor is then sent down, and he ought to be obliged to give to the board of guardians the particulars of all the farms that he revises, and the time he has occupied at each. If that was done, and if the guardians could sometimes meet the revisor at some of their meetings (I have never seen one of these officers, though I often attend the meetings), he might give them any explanations they required. Mr. Greene said that he did not think it necessary to send to the board of guardians, but that it was sufficient to send to the grand jury; but that course, even if complied with, which I believe it is not, would appear to me to be useless, because the grand jury have not, and cannot legally have, a committee to sit from assizes to assizes. The grand jury have no means of examining the returns with care, because if a committee was appointed during the sitting of the grand jury, they would not be able to attend to the business going on in the grand jury room. I think the board of guardians ought to have an account of the expenses sent them. How are they to know the time that a revisor occupies? It is said that he keeps a journal, but we all know what the journals of public officers generally are. There is really no control exercised. The only control that is stated is that the revisor's books are checked in the office in Dublin. I do not see how that can be sufficient, because it is said that the mode adopted is that of taking lines in the country on maps, and making divisions of a farm; he marks those lines, and the map, and sends them to Dublin. Nothing can be more imperfect than such a system as that.

1809. You think that the board of guardians would act as a sufficient check as to the time occupied upon the ground, which it is utterly impossible for the Dublin office to do?—Yes, and as to the necessity of his being on the ground a certain time, and I think that there would be no trouble in doing this. The revisor ought to know each farm that he goes upon, and he could write down, "A. B. townland, such a man's holding, two or three days, &c."

1810. All the work is provided for him by the poor law officers?—The cases requiring revision are, or ought to be, sent to him. The present course adopted is not a sufficient check.

1811. You know what the present system of revision is?—Yes.

1812. And what is proposed to be done?—Yes.

1813. Will you state your opinions generally upon the subject?—The present system of revision might, in conjunction with it, be made applicable to a new valuation, if made. I think it should not be left to one man, but that there ought to be very efficient check officers over him. I knew that Sir Richard Griffith more than 30 years ago, when this valuation was begun, adopted effectually such a course in many cases with great effect. He had men like Mr. Boyne, whom I knew personally, men who were most competent valuators of land. They went over the farms and valued them in a way that, in my opinion, was effectual at that time, as far as I heard and believe.

1814. When the unequal valuation was going on, do you believe the counties had any idea that they were to be called upon to repay the money advanced?—I cannot give any opinion about that.

1815. Mr. *Hunt.*] Do you know whether it was done under the Act of Parliament?—It was.

1816. That Act provided how the expenses were to be borne?—Yes, and the subsequent Act divided the expenses.

1817. *Chairman.*] No charge was made upon the counties for the preliminary valuation?—No; with regard to the revision, I should not be in favour of getting it done by local men appointed by the board of guardians or by the grand jury. If you had a local man there would be canvassing going on for the appointment, and in the next place he would be subject to the imputation of not being impartial. When the poor law boards got the valuation made before the tenement valuation was brought into operation, there were strong suspicions in the minds of many, whether right or wrong, that the valuator had his favourites; that there was local influence and local pressure employed. I think it would be better that a public department like the office in Dublin should send down a competent man, a stranger, a man of character and position, who would be above suspicion; I think that would be better than appointing a local revisor or valuator. It has been suggested by some grand juries that they should have the power of appointing a local man to revise; but that, in my opinion, would not be desirable.

1818. *The O'Conor Don.*] Not to value but to revise?—To revise, or revise and value at the same time. If there is to be a valuation the two things could go on together.

1819. Has there been any proposal from any grand jury, that the valuation should be done by a local man?—Not that I heard of.

1820. The proposal was simply with respect to the applotting of the revision?—Yes, but I conclude that if there is to be a valuation the revision and the valuation could go on together.

1821. *Chairman.*] Would your objection be in any way removed if there was a competitive examination by the Civil Service, or any other board, as to the best person to be sent to each county?—I do not know whether a competitive

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educational examination would answer the purpose. In the counties of Cork and Kerry there are mountain lands, tillage lands, grazing lands, and so on. I do not know whether you could get by competitive examination a man that would be able to judge of all these things; I should say you would require persons of practical experience, but all would depend on the nature of the examination.

1822. Do you consider the valuation in the south of Ireland at present to be defective?—Speaking of Kerry, I think the valuation is exceedingly defective; I know it of my own knowledge. I have property in four out of the six unions in the county. There is scarcely any part of Kerry that I do not know. I have different qualities of land, arable land, mountain lands, and dairy farms; and I know that in every part of Kerry I know, the ordinary letting value is higher than the valuation. In the barony of Iveragh it is double the tenement valuation, or as the phrase is in Kerry, "double Griffith's." The largest proprietor in that barony is Trinity College, and that the general rule they make on their estate is to let at twice the valuation. In some of these cases, to my own knowledge, three times the tenement valuation would not be high, but I believe few of the landlords there exceed double. That is the ordinary letting of the country, but some exceed that amount.

1823. *The O'Connor Don.*] Is that peculiar to that barony?—In other parts of Kerry, where the land is better, the valuation is nearer the rental. In other parts of Kerry the valuation is about 30 per cent. below the letting value. In the northern parts of the county, I believe "double Griffith's" is generally the ordinary letting value; but in parts, three times the tenement valuation is got by some landlords, and even more in a few cases I heard of; but to what extent any of such lettings may exceed the actual fair letting value, I cannot say. As a general rule, the good arable tillage lands are valued nearer the letting value than the grazing or mountain lands.

1824. *Chairman.*] Have you not been engaged in arbitrating and settling the raising or reducing of rents by certain corporate bodies?—I was one of three counsel who decided a case three or four years ago between the Earl of Leitrim and Trinity College, as to raising the rents of certain college lands. The present vice chancellor, Mr. Otway, and myself were the arbitrators appointed on both sides. We took the prices in the Act of Parliament, the College Act, the prices of about 10 years before. There is a decennial valuation. We took the different prices of produce in several towns throughout all Ireland, going back to 1854 or 1855. It was not necessary to give a formal decision, because there was a compromise between the parties; but we thought there was at least 30 per cent. rise. The college took 20 or 25 per cent. by arrangement. The lands were in the county of Donegal; but, according to the Act of Parliament, we took the average in towns throughout Ireland, Cork, Limerick, Waterford, Dublin, Belfast, and other towns.

1825. Would you suggest any alteration in the law as to buildings or tenements, or exemption from taxation for improvements?—I think it would be most important, to encourage improvements in the country, that there should be an exemption of all improvements for a considerable time. I think the period is now seven years before the valuation. I think that such at least should be continued.

1826. Mr. *M'Carthy Downing.*] Fourteen years, is it not?—The valuation is not to be altered for 14 years, but the exemption with regard to improvements applies to seven years before the valuation. So far as relates to the county of Kerry, considering the inequality and the want of uniformity in the valuation, it is my opinion that there ought to be a new valuation, though no complaints have been made of the present valuation by the grand juries or others; I attribute that to the fact that the valuation is so much below the letting value that they wish to leave things as they are; but my opinion is, that is would be desirable for both landlord and tenant that the tenement valuation should be somewhat nearer the letting value than it is at present.

1827. That observation would not apply to Cork, or to places where the valuation was made lately?—I am speaking of counties like Kerry, where it has been made 15 or 16 years, and where the irregularity is so great that the valuation is no test of the letting value; another reason why I think it is imperfect, is this: in making the tenement valuation they did not ascertain the rents paid, nor were they bound to do so, nor to take them into account. They went into a particular district, say, any one union in Kerry, and if they find that the good landlords of that district were getting, without any objection from the tenants, double the tenement valuation, of course, that would appear to be a matter to be taken into account. A new valuation would enable persons to know the real value of their lands better for the purposes of selling, raising money, or letting,

1828. *The O'Conor Don.*] You think that at present there is great inequality, even within a county?—Very great.

1829. And that the present valuation is a particularly unsafe standard on which to buy property?—Very unsafe; I have bought property, and I should never think, judging from experience, of going exactly on the tenement valuation, nor does any person do so, except by inference, to know the actual value. The tenement valuation is taken as the only official valuation, and being made by disinterested parties, they say, if it is worth that by the tenement valuation, it is worth a great deal more for ordinary letting. The valuation is approved of in that way by persons buying; but it is very bad for vendors, and it is a great injury to a person who wants to raise money on property. If lands, valued at 500*l.* a year, though let for 1,000*l.* a year, the owner cannot get from the lender what he might otherwise obtain. He would only get a loan according to the tenement valuation. Also, if tenants are paid for compensation, I find it is proposed that it shall only be according to the tenement valuation, so that his tenant may not get a proper sum allowed; therefore, upon every ground I think it is an advantage to tenants and landlords, though we may have to pay more income tax, to have a new valuation, where now excessively low or unequal. As regards county taxation it makes no difference, because if it is all equable it comes to the same thing,

hing, and the only objection would be as to ncome tax.

1830. Do you know of any estates in the south where the rental is lower than the valuation?—I do not, except in the case of some estates where he lands are held by middlemen, under old leases, where perhaps only half the value is paid, and some other cases where there are fee-farm rents paid to the landlord. In one case, in Kerry, 1,900 *l.* a year head-rent paid for an estate, and the rental from occupiers is about 20,000 *l.* a year. There are some cases in which there are leases for 500 years or more. In such cases there are, of course, large profits; but I am not aware of any estate let to occupying tenants at what is called a fair letting value, that is, let below the Government valuation. I know the case of one nobleman who lets his property very low, as he does not expend money in improving it, and may probably wish to make some compensation for not living in Ireland. As to the valuation of Kerry, which I think important for the county, would you allow me to suggest that, as the annual revision costs 25,000 *l.* and the new proposed valuation is to cost 50,000 *l.* for 23 counties, to be done in three years (being the only counties now proposed by the Commissioner for Revaluation). It would be a very little additional expense to add the proportion necessary, that is, to divide the 50,000 *l.* between the three years and add it to the 25,000 *l.* The staff that appears to be in Dublin, according to the returns that have been made, ought to be sufficient to do that with a very little more exertion, and a very few more valuators.

1831. *Chairman.*] Have you heard of many complaints of the present valuation, as to its inequality or otherwise?—Yes, I hear it complained of constantly in Kerry. When the question is asked, "What rent will you get for these lands"? the reply often is, "We do not know; we cannot rely upon the valuation. In one place we should get twice the tenement valuation, in another place three times, and in another place only 25 or 30 per cent. above it. One cause of the very low valuation in what may be called the upland districts of Kerry, arose, as I heard and believe, from persons being sent to value it who are more accustomed to good land like that in Roscommon and Tipperary, and who saw this land only once a year. Now, if you see some of the land in Kerry in the middle of winter, it will appear to a stranger not worth half-a-crown an acre; but if you see it in summer with exceedingly good grass upon it, it will appear good land. To make a perfect valuation, in my opinion, they ought to see the land twice a year.

1832. Mr. *Ayrton.*] You are satisfied that Kerry ought to be re-valued?—I think so.

1833. That is the county you know most about?—That is the county that I can speak personally of; I have some small property in Longford and Leitrim, but nearly all my property is in Kerry.

1834. You said that there were great complaints by the collectors and the clerks of the unions that the Valuation Board did not proceed with sufficient rapidity?—Yes.

1835. Did you take the trouble to inquire whether the collectors and clerks of the unions had the lists of land to be re-valued made out in due time?—I asked the question, and they said they had; but I had my doubts about it, knowing that some of the poor law collectors in some places act very much by deputy, like some other public officers. They get the salary, and get the work done in the cheapest way they can.

1836. You are aware that if they admitted that they were in error they would be liable to fine and prosecution?—Yes; there is a penalty in the Act, but of course it is never enforced; these penalties prescribed for neglect of public duties are quite useless and never enforced.

1837. Mr. *Hunt.*] I understood you to say that it was your view that the parties in the locality ought to have an opportunity of checking the expenditure arising out of the valuation of the locality?—Yes.

1838. How would you propose that that should be done: we understand that at present half the amount incurred is sent to the grand juries, and they have no option in the matter?—The presentment is mandatory.

1839. They have no power of inquiring into whether the expenditure has been rightly incurred, I believe that is so?—Yes.

1840. You think that they should have an opportunity?—I think the grand jury or the board of guardians should have an opportunity of disputing the amount with the Commissioner of Valuation, and for that purpose the details of the sums charged should be sent in to them, so as to enable them to question the amount in some way or other.

1841. How would you propose that that should be done?—I should propose in the first place that the revisor should send in the number of days he has been employed on each tenement, and how he was occupied. That being sent to the board of guardians they would have the power of corresponding and questioning it with the Commissioner of Valuation about it.

1842. It is the grand jury that has to make the presentment, but you wish the examination to be conducted by the board of guardians; I want to know how you would bring the board of guardians into communication with the grand jury upon the subject?—The board of guardians should be the persons to raise the question and settle it with the Commissioner of Valuation; then it might be settled between them by some tribunal of reference. In fact in most cases I think the Commissioner of Valuation himself would be likely to yield if the revisor's account could not be sustained.

1843. You think that the matter should go to the board of guardians, and then should be decided upon by some kind of reference before it reaches the grand jury?—Yes, so as to let the grand jury merely be the medium of getting the amount levied, because there is no standing committee of the grand jury in Ireland. There are no persons to take up the business, when once the grand jury is discharged they are all dispersed and scattered about.

1844. But the board of guardians would represent the persons who have to pay the moiety of the expense?—Of course, they are a more representative body than the grand jury, for, as you are aware in Ireland, though the grand jury is a fiscal body, they are chosen by the absolute discretion of the sheriff, whereas the members of the board of guardians are partly elected and partly *ex officio.*

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1845. At present the Treasury pays half the expenditure?—Yes.

1846. In your view, supposing the board of guardians should resist their moiety of the expense, should the reduction also apply to the moiety which the Treasury has to pay?—I would suggest at the moment, that as the Treasury has to pay half, the Treasury, by some public officer, would be the proper body to decide between the two. The Treasury paying half, represent the public taxpayer, and the board of guardians represent the cesspayer. They are both interested in the deduction; for myself, as an *ex officio* guardian and proprietor, I should be glad to leave the matter to some officer, suggested by the Treasury, to inquire into any alleged overcharge.

1847. Supposing that the expenditure had actually been incurred, and the parties had been paid, on whom would the loss fall?—They would not be paid; there is a certain sum from time to time under control of the officers of the Valuation Office, and the money would be stopped. The principal amount is the portion for the office work in Dublin.

1848. Part of the work is field work, conducted by persons who are paid, I suppose, weekly or monthly?—So much a year; there are six revisors, getting about 240 *l.* a year, some less and some more.

1849. In many cases, the persons are paid by the day?—Very few; the revisor gets so much a year, and his hotel and travelling expenses. In Kerry, the bill for labour was only 10 *l.* or 11 *l.*, a mere trifle.

1850. Is it not the case that, when a bill is sent in to the grand jury, the expenditure has been incurred?—Yes.

1851. Whether rightly or wrongly, it has been incurred?—Yes.

1852. Suppose, when the expenditure is incurred, there is an inquiry, in which the board of guardians takes part, as to whether it has been rightly incurred; and suppose the tribunal, whatever it is, decides that there ought to be a reduction in the amount so sent in, on whom do you propose that the loss should fall?—You mistake me. I propose that the board of guardians should have the power of raising the question before the estimate is struck at the office in Dublin, and then that the question should be settled. It is just as if you employed a surveyor or a builder for your own private property, and he made a claim upon you before the work was finished or paid for.

1853. In that case, it is a matter between the builder and the person who employs him: in this case, it is a question between a public office and the locality which has to pay half the expense; now, suppose that the tribunal, whatever it be, decides that the moiety proposed to be charged to the locality is too great and ought to be reduced, I want to know on whom the loss would fall; do you propose that it should fall upon the Treasury or upon the heads of the departments?—No; but upon the men who seek payment. For instance, an officer is sent to revise, and he claims payment for 251 days. He sends his account from time to time, and perhaps it is found that he is entitled to only 150 days. He is paid accordingly, or, if he is overpaid, it will be stopped out of his next quarter's payment. There is no money to be paid, according to my view of it, until it has been checked. It is like a debt incurred, but not discharged.

1854. *The O'Conor Don.*] Do you not think that if you had these details furnished to the poor law guardians that very fact would exercise a very great check?—Perfectly; and the poor law guardians, and the Commissioner of Valuation, would no doubt agree, assuming Mr. Greene to be, as I believe he is, a very competent and intelligent officer.

1855. Mr. *Hunt.*] There are certain persons having a permanent salary in the office, and there are other persons employed under them at so much a day; the expense of these permanent salaries is apportioned between the different counties where the work is done now?—Yes.

1856. Supposing a tribunal, such as you would wish to set up, should decide that too large a proportion of the permanent expenditure has been assigned to Roscommon, and that the tribunal should go through other counties, and after adding all the reductions together, the amount is taken off the permanent expenditure of the office, on whom would the loss fall; on the permanent officials or on the Treasury?—I would not have it fall on the Treasury nor on the permanent officials. The Commissioner of Valuation, before making an award of money to be paid, would take care that no expense was incurred that was not necessary. If it appeared that there was a larger staff than was necessary it would be decreased. I think, as has been suggested by an honourable Member of the Committee, that if these details were given the evil would rectify itself. There is one thing connected with these expenses that is perfectly astounding. There are three counties, Cork, Kerry, and Limerick, and there is one superintendent for them, receiving 340 *l.*, the valuators receiving 840 *l.*, and the clerks and the assistants 1,240 *l.*, making about 2,500 *l.* a year for the revision of the three counties for changes in the tenements in one year.

1857. Do you take it that the office in Dublin might be reduced in numbers?—I am not very competent to give an opinion. From the papers that have been sent to me there appears at first sight to be a very large staff indeed. Sir Richard Griffith said that the expense was not his doing. It appears that the matter was referred to the English Treasury, and they sent over an English gentleman, Mr. Anderson, who examined the office, and raised the salaries. Sir Richard Griffith said that he kept them down much lower. This gentleman, sent over by the Treasury, had, perhaps, never been to Ireland before in his life.

1858. Mr. *Hunt.*] Are you aware that Mr. Anderson is one of the first financial authorities of the day?—But he may not know much about the proper scale of fees in Ireland; I think Sir Richard Griffith knew better what was required.

1859. Mr. *Ayrton.*] Do I understand you that you wish all the details to be sent to each union connected with the re-valuation of that union, and that they should have an opportunity of expressing their opinion of the conduct and the charges of the individuals who have been employed before they are paid?—Yes, before they are paid.

1860. So

1860. So as to prevent the Commissioner being imposed upon by people coming into the union and dawdling and not doing their business?—Yes, I do not know whether it is the same in England, but I regret to say that public officials in Ireland are not all very active. When once they get a Government appointment many of them try to do as little as they can for the money.

1861. The rule being that the more they get the less they do?—I should be sorry to throw any imputation upon the valuators or the revisers more than any others, but I am sorry to say we see it every day.

1862. Mr. *Hunt.*] You do not apply that observation to chairmen?—Probably it might apply to some of us chairmen, and also possibly to some judges of the higher courts. Some Members of the Committee know, there are clerks of the Crown, clerks of the peace, some Government inspectors, and other public officers, whose duties are done in very many cases by deputy for the lowest possible sum.

1863. Mr. *Ayrton.*] They all become middlemen?—Middle-men, and deputies' deputies are generally the persons who do the real work. These are paid very little, and the Government officials often get very high salaries for little work.

1864. The only person who appears to do his work is the solicitor; he does come down when he is required?—I am very much against excessive salaries, but I think he is the worst paid man in the office.

1865. It seems to be considered that it is a bad precedent that he should do his work?—I never knew an official who did his work better than Mr. Bolton, and he is paid less than some of these revisors.

1866. Do you think it is a great advantage to any one who has to decide a question relating to the valuation that a solicitor, who is cognisant of the whole of the law and with all the principles and decisions, should be present to assist in the consideration of the case?—As a general rule I should say it is; but, as has been stated by the Chairman, there may be a case where a small field is to be valued, and then they can write and say, "This is not essential for the purposes of the charity, and you will make that point before the chairman, taking it for granted that the chairman knows the law."

1867. Is it not desirable that the chairman should have brought before him the decisions and principles bearing upon that matter?—Decidedly; the last case that came before me in Limerick, where Mr. Bolton attended, was about the value of a house; the question was whether the teachers in a school should get the house in which they lived free. He proved that they might live in another house in the village; therefore the house was not, in the words of the Act of Parliament, an essential part of the charity. I said I agreed with him, and I threw out a suggestion on the subject, upon which Mr. Bolton said, "We will only charge these Christian brothers a small sum for it." The solicitors on both sides were agreed and thanked the court, but the next day I was abused in one of the local papers for having given a partisan decision as a Protestant.

1868. *Chairman.*] The counties paid the expense of both parties I suppose?—They paid half.

1869. Mr. *Hunt.*] I understand that the substance of what you say is that you think Ireland wants re-valuing, that no local valuation would be satisfactory; but you think that the persons who have to pay half the expense ought to have an opportunity of checking the expenditure?—Exactly so.

1870. *Chairman.*] Do not the counties pay all the expense of the valuation?—Yes, that makes it stronger; if this valuation is made it will be done by the same staff with very small additions. I look at the question of valuation as more important than that of revision.

1871. Do you not think that the same principle ought to extend to the Government that are using the valuation; that if there was a new valuation the Government ought to bear half the expense?—Of course in any new valuation they ought to bear their half; they would hardly resist that.

1872. Mr. *M'Carthy Downing.*] You appear to think that there are a great many matters arising out of this system that require amendment?—Yes.

1873. With regard to the collector of the baronial cess and the grand jury cess, you are aware, as a grand juror, that he is paid 9 *d.* in the pound for collecting?—Yes.

1874. Are you not aware that that is done by deputies for 3 *d.*?—I believe they get it done in many cases for that. It is a subject that grand juries are likely to take up. The reason for the high charge that is made is, that there are many defalcations by collectors, and it is said that if we gave the appointment to the lower class of collectors at the lower rate, in many cases security would not be got.

1875. Is it not the fact that the person who contracts to do the work for 9 *d.* gets it done for 3 *d.*?—Often.

1876. And he takes no trouble himself?—Very little trouble.

1877. With regard to the question to which you refer, connected with religious houses and charitable institutions, did not the present Chancellor decide that question?—As chairman of the county of Dublin he decided the question, I think, in the way that I referred to. It was more a matter of fact with him. He gave everything that could be considered in any way, directly or indirectly, essential to the purposes of the charity.

1878. I think you gave it as your opinion, as a chairman of the county of long experience, that the law should be altered, and that you should include whatever goes with the charity?—In moderation; not exceeding a few acres. In many cases they keep a cow in these fields for the convents or the Christian brothers, or they grow a few potatoes and other vegetables. It is a paltry thing to be charging for these things. As far as we can, we are always anxious to exempt them.

1879. With regard to lands that are improved by drainage or otherwise, did I understand you to say that they could be increased in value after seven years?—Yes.

1880. Do you think that is the construction of the Act of Parliament?—I have always understood so. I think the Act of Parliament says that they are to exclude from the valuation of

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the land anything that was done within seven years before in the way of improvements.

1881. That is only in case there is a re-valuation?—Yes.

1882. And a re-valuation can only take place with the consent of the grand jury?—Yes. I believe so, but am not certain.

1883. And then, upon re-valuation, they cannot take into account improvements made within seven years before?—That is what I meant.

1884. Mr. *Ayrton.*] Do you think it would be a convenient way of getting rid of the great difficulty of exemptions to abolish them?—You would have a great outcry in the country if you abolished the exemptions on charitable institutions.

1885. From whom?—From the country generally; I am in favour, if I may use the phrase, of "levelling up," and of increasing the exemptions.

1886. How would you increase them?—I would leave them much as they are, with the trifling increase that I mentioned; I think that the exemptions in the case of Londonderry Bridge, the Dundalk Harbour Commissioners, and so on, ought to be done away with. I am speaking of charitable, religious, and scientific institutions.

1887. If a scientific institution is established for the benefit of one set of people, on what principle do you say that another set of people should contribute to that institution, by exempting it from rating?—I am in favour of anything that will improve the country, either in a religious or scientific way; I regret to say that in many respects we want improvement; being a poor country we have not the same resources that you have in England.

1888. Why should the owners or occupiers of property in a particular locality be compelled to make a sacrifice, as they would be, by such exemption?—They are the proprietors of the district, and they ought to help persons who are not well able to pay.

1889. The society may not be a local society?—It mostly is; they are convents, schools, or scientific societies for the improvement of the people; we want education very much.

1890. The children in the particular school may not be limited to the rateable district in which it is placed?—The district is all round; the school is very likely near the middle of it.

Mr. Henry Duffy, called in; and Examined.

Mr. H. Duffy.

1891. *Chairman.*] You are employed in the general valuation of Ireland?—Yes.

1892. In what capacity?—As Divisional Superintendent; I superintend the office work of six counties.

1893. How long have you been in the service?—Thirty-one years, to the 1st April ultimo.

1894. How long were you office superintendent?—Nineteen years.

1895. Are there many in the service occupying the same position as you do?—There are six divisions.

1896. What are the special duties of the general superintendent and of the office superintendent?—I have to examine the documents when they come in after the revision is completed, and see what portions of these documents require to be replaced. The documents we have been using in previous revisions for three or four years, in consequence of a great many alterations or interlineations, sometimes require replacement. My first duty is to see what portions of the documents require to be replaced, to take note of such portions and to get them done. The office books I have replaced on an average every fourth year; the poor law guardians' copies every third year; and the county treasurers' copies every year, a full copy. The county treasurers' copies are partly done in anticipation and afterwards corrected, otherwise they could not be completed in time for the assizes by the present staff. The maps are redrawn every five years. I have with me a new set of the Roscommon maps, and also the old maps which I can show you; they will show that the whole of Roscommon was "striped," that all the tenement boundaries had to be surveyed, which occasioned great expense. I have, during the interim between the two revisions, to register all complaints made to the office respecting valuations or applotments of previous revisions, and all applications for future revision. My assistants check the computations of areas so complained against, and I make notes in all such cases, calling the future revising officer's attention to them. When I receive the lists of cases for revision from the clerks of the unions (they are supplied once a year, immediately before the revisions), I classify the notes made by me, and attach them to the clerk's lists of the respective unions to which they relate. I then make out a map of my district, comprising six counties, a progress map. I have these maps lithographed, so that I only have to put certain names on them, and colour them; the time when the unions were revised the year before, and the officer that revised them. I lay the map before the Commissioner; receive his instructions as to the district to be revised by each officer, and the consecutive order in which the revisions of the unions is to be carried out. When the Commissioner gives orders to have the revision commenced, the chief clerk sends the usual notices to the clerks of the unions, and to all parties who had, since the completion of the last revision, expressed a wish to be informed when the next revision of their property would take place. The dates of the issue and of the receipt of all documents, and the dates of issuing the valuations to the county treasurers, poor law guardians, &c., are always registered by me, and the documents sent to the revisors are invoiced, and when returned, are checked and compared with the invoice, lest they should be lost during the field work. On receipt of the documents from the revisors, the lists for the poor law guardians and county treasurers are put in hands for correction and copying. I allocate the work to the different officers. While this is going on, the revision is carefully examined, the computations of areas, applotments, and totals of the several tenements and town lands are checked, and the alterations investigated by contrasting them with the previous revision or valuation.

1897. *The*

1897. *The O'Conor Don.*] When is that done?—Generally the moment the books are received. If we are in a hurry to send out a union, and a rate has to be struck, we send out the books and check them afterwards in the course of doing the work for the county treasurer. If any error has occurred, we write to the clerks of the unions and have them corrected, unless they are unimportant, in which case we make a note of them and let the matter lie over till the next revision. Most of the revisors now correct the books in the country, and send them up to the office for comparison and examination; they are then checked and examined before the abstract is made out, unless it is in a case where there is a great pressure and we have not time to do it, in which case they are checked afterwards.

1898. You say that the rule is to correct them in the country?—The rule now is to correct them in the country, and send them up to the office for examination.

1899. Both as to area and valuation?—The guardians' books are sent with the originals for comparison and examination.

1900. What do you mean by the originals?—The original books are our books; the books used by us, and sent out and used by the revisors. These are sent to the office according as the unions are revised, and along with them the poor law guardians' copies which are corrected by the revisor, in order that we may compare and examine them. In this examination, should the revisor alter any valuation so as to affect the elective franchise, or the valuation of premises known to be used for the sale of excisable commodities, such as hotels, taverns, and grocers' premises, or property of a variable nature, such as tolls, fisheries, railways, canals, mines, gas-works, turbaries, buildings, &c., without a satisfactory reason being assigned by the revisor for such alterations, it would be my duty to bring the matter under the Commissioner's notice. My principal duty is to allocate the work between the officers; to see that they do a due proportion of work. I register the dates, they commence and complete their work. I do that for the field officers' work, as well as for the work in the office, and should I find that anybody did not perform his work within a reasonable time, or execute it in a proper manner, it would be my business to report the matter to the Commissioner of Valuation. My duty is to look over the documents to see that the revisors do not improperly interfere with the valuations. For instance, they might exempt property that should not be exempted. They might, for instance, alter the valuation of a house from 40 *l.* to 39 *l.*; and if the house was let for the sale of excisable commodities, it would make a difference in the excise duties that the house would pay. Again, if a tenement was valued at 11 *l.* 10 *s.*, and they made it 12 *l.*, it would give the individual whose property was so raised the benefit of the elective franchise; or if the tenement was valued at 12 *l.*, and they reduced it to 11 *l.* 10 *s.*, they might disfranchise a man.

1901. *Chairman.*] There was only one superintendent from the commencement of the work until 1850, I believe?—There was one superintendent, but I acted under him, and so did the others who were afterwards appointed. Though we were not officially recognised, we were doing nearly the same duties as now, except that the duties on the primary valuation were different from those that we now have. We were also assisted by clerks; I had sometimes two, and always one, to assist me.

1902. Was not the work of the valuation efficiently performed under the direction of one superintendent?—I have heard remarks made about four or five years passing and only so many counties being published; there was not a sufficient staff in the office during that time. Mr. Kelly was then the superintendent, and with all the assistance that we could give him we could not get the counties out; there was not a sufficient staff. There were only about 100 in the office, and the counties of Dublin, Limerick, Cork, Kerry, Tipperary, Waterford, Kilkenny, Kildare, and Carlow were all going on at the same time; we had only 100 in the field and office. In 1845 the number was raised to 148 or 150, and in 1853 the number was raised to 300; then the valuation went on rapidly.

1903. Sir Richard Griffith was perfectly contented with Mr. Kelly?—Yes; he was a very clever man, but he had too much on his shoulders. He had to divide the work; it was Mr. Kelly who altered the arrangement to the present one; he found that he was not able to take all the work on himself.

1904. Why was Mr. Kelly removed from the office?—His health failed, and he requested to be sent to the field; he was sent to the field, and after being some time there, he found that the duties were too fatiguing for him, and he could not continue them any longer. He could not get back into the same position that he had, in the office. The business was found to go on so rapidly, under Mr. Greene's superintendence, that Sir Richard Griffith could not think of taking Mr. Kelly back, and thought he had better continue Mr. Greene, as the work was going on more efficiently. Mr. Kelly could not continue in the field, and he had to resign; I think he was very badly treated, he was a very efficient officer, and was badly treated in being sent away without a pension. A man who had been in the public service so long, and had been so valuable an officer, ought to have had a pension.

1905. Were you office superintendent when the present classification was made?—Yes.

1906. Your position was not affected by the classification?—No; except that on the arrangement, my pay was raised from 200 *l.* a year to 300 *l.* I earned about 50 *l.* a year from extra work, so that my pay was about 250 *l.* I had to work four months in the year, five hours in the evening for the 50 *l.*

1907. What is your salary now?—It was increased to 300 *l.*, and now it is 340 *l.*

1908. You are first-class?—Yes.

1909. Mr. *Pollard-Urquhart.*] I suppose you work the whole year for your present salary?—Certainly, except a month's vacation.

1910. *Chairman.*] From your position in the office for so many years, you must have a pretty fair knowledge of the persons employed?—I have.

1911. From your knowledge, do you think that the present classification is just and fair in regard to merit, length of service, or capabilities?—I think there are some officers in the second class that ought to be in the first, and many officers in the third class that ought to be in the second, but

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then the classes are limited. The first class is limited to 13, and the second class is limited to 24.

1912. Mr. *Hunt.*] Was an application made to the Treasury for a pension to Mr. Kelly?—I think Sir Richard Griffith did make an application, and Mr. Kelly applied to the Treasury.

1913. Then the decision against Mr. Kelly's having a pension was a Treasury decision?—Yes; because he went away before the office was made a Government office; it was said he was a temporary officer, and they would not entertain his application.

1914. *The O'Conor Don.*] What time did Mr. Kelly resign?—I think in 1852 or 1853.

1915. Mr. *Hunt.*] With regard to those in the office who you think ought to be promoted; I suppose they cannot be, on account of the number to which the different classes are restricted?—Precisely; our office is different from others in that respect; we have had from 12 to 15 years' service. When the officers were taken into the service their pay was miserably small; the fact is, they were not paid half what they ought to have been.

1916. I suppose the numbers in each class were regulated according to Mr. Anderson's report?—Yes; partly on the recommendation of the heads of the office.

Thursday, 3rd June 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. Fitzwilliam Dick.
Colonel Forde.
Mr. Chichester Fortescue.
Mr. Herbert.
Mr. Hunt.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. HENRY DUFFY, called in; and further Examined.

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1917. *Chairman.*] I THINK you were asked whether you were consulted in forming the office into classification?—I was not asked that question. I was not consulted. I was asked if Mr. Anderson consulted the heads of the department; and I said I supposed he did.

1918. Are you aware that this change led to an increased expense on the counties?—Of course it must have increased the expense; the higher rates of salary increased it.

1919. Have you been in Dublin since you were examined here?—Yes.

1920. Did you hear any statements that I had left some papers out here, which some members of the Committee put up and sent to the Dublin Valuation Office?—No; there was a report that the O'Conor Don handed in a paper, that paper in reference to the extra work.

1921. I refer to communications addressed to me; and was it stated that, for the purpose of preventing people giving evidence, any person in the office who was found in communication with me or on pension would be removed, or his pension stopped?—I never heard such a thing; I do not believe there was any such report; if there was, I must have heard it.

1922. It came to me from two quarters?—I am aware that many things go to you that are not facts.

1923. *The O'Conor Don.*] What do you say about the paper I handed in?—You handed in a letter written by Mr. Greene, I think in 1861, a kind of complaint that he made against Mr. Erwin and me for showing favour to some parties in the office. He stated in that letter that it had been represented to him that we gave the greater portion of the extra work to our relations and friends. I never had a relation in the Valuation Office.

1924. What did you hear about that?—That you handed in the letter.

1925. It was merely from what appeared in the public papers, I suppose?—It was reported that those papers were given to you and handed in, and that you must have got that paper, it was supposed, from some one in the office, from one of the first-class assistants, because nobody else had the opportunity of getting it except by stealth. The letter was merely sent to me, and the first-class assistants; we took a copy of it, and replied to it.

1926. *Chairman.*] Do you mean to say there were no copies printed?—It was a manuscript letter, sent through the office by the Superintendent of Valuation; it was sent to be read in each division. Nobody could take a copy of it except a first-class assistant; consequently it was supposed that it was one of the first-class assistants who had sent it to The O'Conor Don.

1927. Was there not a printed copy?—No, I never heard about a printed copy.

1928. What has Sir Richard Griffith to do in the Valuation Office now that he has resigned the commissionership?—He is still connected with the department, I think, in connection with the Boundary Survey.

1929. Is not that done with yet?—It goes on, occasionally.

1930. It has been kept up for the last 30 years?—The Commissioner of Valuation still calls at the office occasionally, and Mr. Greene consults him.

1931. You have had a good deal of experience in the office; do you consider that a person who has not valued either houses or lands, and does not know how to value them, is fit to be at the head of an office of that kind?—If he does not know how to value them, I should say he would not be fit to direct the field portion of the work, because occasionally, of course, he should go to the field to see that they were doing their work properly, or at least understand how the field work was going on.

1932. Are you aware that there has been any communication between the Treasury and the tenement valuators for the purpose of raising the valuation?—I am not aware of that; I heard that there was some intention of passing a new Bill. I heard Mr. Greene's evidence on the last occasion in relation to the proposed Bill.

1933. Is the proposal, to raise the valuation of Ireland under the tenement valuation from 12,374,000 *l.* to 16,000,000 *l.*?—Yes, I have heard that, and I think it ought to be done.

1934. Was it ever reduced when the famine took place, when it was stated that the valuation of Ireland was not above nine millions?—It was reduced. Dublin, Limerick, Cork, Kerry, and Tipperary; all the southern and western counties were going on for a certain time under the Act 9 & 10 Vict. c. 110. That Act involved two principles of valuation. All the tenements

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were to be valued according to the fair yearly letting value; land and houses; but there was a scale of prices in the Act for the townland valuation; so that the two valuations were to go on together under that Act with regard to these counties, and it was going on until about 1850 or 1851. In consequence of the famine years between 1846 and 1850 it was found that the valuations made under that Act were so high that the public were quite dissatisfied, and it was impossible to maintain the valuation upon that scale against public opinion, and also that there would be difficulty in reducing the tenement valuation to the relative or townland valuation scale. The consequence was, that in 1851 or 1852 market notes were made in 39 or 49 towns. I assisted in averaging the rates that were collected at that time. A certain scale of prices was made out from these market notes, and they were introduced into the Act 15 & 16 Vict. c. 63, and the counties that were partly valued before under other systems had to be gone over again. Dublin had to be re-valued by check valuators. I superintended Limerick; the valuation there had to be all examined and gone over under the 15 & 16 Vict. c. 63; the scale of prices was not much lower; it was lower on the poor tillage lands, and somewhat higher on the grass lands, the butter-producing lands and the beef-producing lands; but on the whole it was not very different from the townland valuation scale of prices; but then the valuation of the counties valued under this Act, during the famine years and recently, was much lower, not entirely because the prices were lower, but because the taxes at that time were a great deal higher, and because the valuators could not maintain their valuations on the old scale, public opinion being so much against it. The great reason of all is, that the soil seemed to lose its producing properties at that time. It did not give the usual yield; they did not get from it more than one-half or two-thirds of the produce. Although Roscommon was not published till a much later period, still the valuators who valued the three provinces upon that scale had the reduced scale so much in their head that they said, even when the times got better, "If we raise Roscommon we will make it irrelative with what has been done before." They were consequently obliged to keep nearly to the same level until they finished the southern counties. It was only then that the Commissioner of Valuation insisted that they should value the land according to the increased agricultural produce. The country had settled down, and he saw it was high time to commence on a higher scale and make them value according to the full average produce of the soil. Consequently the valuation of the northern counties is up to the letting value, or within about 2*s.* in the pound.

1935. You stated that you thought it was proper to make this addition to the valuation?—Yes, for the reasons I have now stated.

1936. Do you mean to take it in the way shadowed out by Sir Richard Griffith and Mr. Greene, putting 5*s.* in the pound on those counties?—Some of them would not bear 5*s.* and some would bear more. Limerick would bear a great deal more. For instance, the "Golden Vale" of Limerick would bear 10*s.* in the pound, and there are portions of Roscommon that would bear 6*s.* 8*d.*; for instance, the lands about Tulsk, Elphin, and the Plains of Boyle.

1937. These are grass lands?—Yes.

1938. Which it has been admitted on all hands are too low?—Yes. There is some small portion of Roscommon that would not bear 5*s.* in the pound; for instance, towards Ballaghaderreen, and in north, towards the Curlew Mountains, I should think that the greater portion would bear an average of 4*s.* in the pound. Mr. Greene, I am aware, stated 5*s.* in the pound. He may be right; I have not considered the thing minutely. Since I have heard him, I have just thought the matter over, and my own opinion is that Roscommon would bear, upon the whole, at least 4*s.*

1939. What do you say of that portion beyond Ballin Lough; would that bear any addition?—I think it would, but I have not gone into the matter sufficiently to be able to answer the question.

1940. *The O'Conor Don.*] Do you know that part of the country?—Not very well; I do not know the country well, except from looking over the books, making the applotments of land, and seeing the rents of the lands.

1941. *Chairman.*] With regard to the valuation being required, your opinion, I presume, is, that it is a sound, good, uniform valuation that is still needed for Ireland?—Yes.

1942. And any attempt to add a per-centage would be very likely to perpetuate any errors that may exist in the present system, and would not be advisable?—A relative per-centage on any one county would not be advisable; but we could aid very much in carrying on a valuation, because we know how much the valuation was reduced from time to time. It would not be so expensive to make a re-valuation of those counties, or anything near it, as it would to make a valuation from the beginning.

1943. Colonel *Forde.*] In fact, you have an idea from the annual valuations going on each year?—Yes; many of the revising surveyors are valuators, and have a knowledge of land.

1944. *The O'Conor Don.*] You stated, on the last occasion, that you had been 31 years in the valuation service?—In the Valuation Department; I meant to say the Boundary Survey and the Valuation; I was three years on the boundary survey previous to going into the Valuation Office.

1945. Was the boundary survey the same department as the valuation service?—Yes, they are one department.

1946. Was it so at that time?—I think it was not; but they were conducted by the same Commissioner.

2947. The boundary survey was a different department?—Yes; it was paid out of the Consolidated Funds of the kingdom. The valuation was paid by presentment, by the county cess.

1948. In what capacity were you when you first entered the valuation service?—I was a boundary surveyor, and I joined the service as a draughtsman because there was no necessity for a surveyor on the valuation at the time. I was too young to join as a valuator; I should not be allowed to go to the field, being too young at the time.

1949. Your experience in the Valuation Office has been almost entirely as a draughtsman and not as a valuator?—Not as a valuator; but I have been sent out to value in towns, to check surveys and valuations made by other officers.

1950. You have been employed as a check valuator?

aluator?—As a surveyor and valuer of houses n towns and town gardens where the survey as complicated, and the previous surveyor's ork was unsatisfactory. I had to go through early all the small towns in Dublin for that urpose.

1951. You have been divisional superintendent since 1850?—Yes.

1952. As a divisional superintendent you have irect control over all the officers in your division?—I have, under the general direction of the ommissioner.

1953. All orders to them pass through you; ou are, in fact, responsible?—Nearly all orders n connection with their duties, but I dare say any orders do pass direct from the Commissioner without coming to me.

1954. Then the Commissioner does deal with he subordinates irrespective of you?—He does. cannot communicate with them except through im, but he can communicate with them without ommunicating through me.

1955. You cannot communicate with them?—Not officially, except through the chief clerk, or he Commissioner, or the superintendent. He an communicate directly with them without ommunicating through me, but he generally ommunicates through me. I will not undertake to say that he never does otherwise.

1956. You were a divisional superintendent hilst the tenement valuation was going on?—Yes, since 1850. The tenement valuation of Dublin and Limerick was going on before then; hat of Dublin was nearly completed, but it had o be gone over again.

1957. During the time you were divisional uperintendent, the tenement valuation was going n in Ireland?—Yes, up to the time of its completion, and then there was the revision.

1958. Had you nothing to say to the superintendence of the tenement valuation?—No, nothing. only acted under the orders of the Commissioner r his superintendent. The Commissioner of Valuation conducts the business of the valuation; I ave only to act under his orders.

1959. I understand you are yourself a superintendent?—Yes.

1960. You look over the work of others, and ee that they do that work properly?—Yes.

1961. And you give them orders and directions s to what they are to do?—Yes, and I keep otes of the time that they commence and finish ork.

1962. That is your duty at present with respect o the annual revision?—Yes.

1963. Had you any duties in connection with he valuation of a similar sort?—I had the working up of the valuators' notes, and the calculations of their books, to see that they were roperly calculated, and the surveyors' notes, and he comparison of these; in fact, the general working of the business from the beginning, rom the time the valuation was commenced, up o the time of its publication, and afterwards luring the time of appeals. I had to superintend ll the office work, and of course knew how the ield work was going on. I also compared the heck valuations with the other valuations, and luring the early part of the tenement valuation, when we were valuing under the 9 & 10 Vict. . 110, I made out the rent-books and consulted he superintendent and Commissioner about the er-centages to come off the different valuators' work.

1964. What I want to know is, whether your duties in connection with the valuation (not the revision) were of a trivial character; I mean such as seeing that the copying was rightly carried out or preparing for the press; or whether you had to superintend the actual work done by the valuator, and compare it and see that it was properly done?—I had to compare the check valuations with the others, and I had to put the per-centage for local circumstances on the maps as a general direction for them, and in the margin of their books, and they afterwards corrected them.

1965. Then your duties at that time were considerable?—They were; in fact, I generally assisted the superintendent in superintending the carrying out of the work and preparing it for the press.

1966. The valuators did not carry on their work quite separate from you without any communication from you?—They had to adopt our per-centages, and after the scale was settled and their valuation made, they were consulted, and sometimes they altered their usual scale a shilling in the pound or so. For instance, after the check valuation of the work of a certain valuator was compared, if I found that 5 *s.* in the pound ought to come off instead of 4 *s.*, his usual scale, then the general superintendent and myself, after consulting, applied to the valuator, and he often consented to take off what we proposed, or perhaps if there was a difference of 2 *s.*, he might make it a shilling less; but he had the final settlement of his own work. He could not be forced to take off or put on anything that he could not admit, otherwise you could not hold him responsible for the accuracy of the valuation.

1967. You do not agree with Mr. Greene when he told us that the divisional superintendents had nothing to say to the works of the valuators?—We had nothing to say to the valuing in the field; that is what he meant.

1968. You do not agree with him when he said that their duties were confined simply to trivial matters, such as superintending the copying and preparing for the press?—We had to calculate the field prices. We had to calculate the areas from the maps, and enter them into the valuation books. The books came to us with merely the price per acre marked, without the area. We calculated the area and put it in. Then we had to calculate those areas at the prices, and then we had to regulate the per-centages for local circumstances. We had to compare the original with the check valuations, and lay the result before the superintendent and the Commissioner of Valuation; then they determined as to what ought to be that valuator's scale. They consulted him, and he either adopted their suggestions or modified them. He was accountable for his own valuations when they were published.

1969. It was you who made these deductions for local circumstances?—We did not make the deductions, but we put them on the margin of the books, and they were approved of by the valuators.

1970. What do you mean when you say you did not make them, but put them on the margin?—We entered them in the margin.

1971. Where did you get them from to enter them?—Vicinity to towns for instance, that would be one of the local circumstances. Climate is another, and elevation above the sea.

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1972. I am aware that there are a great many circumstances that are called local circumstances, and that they were to be taken into consideration, but what I want to know is, whether those local circumstances were calculated by you in the office, and taken into consideration by you, or whether they were considered by the valuator when he was making the valuation in the field?—The valuator may have considered them in the field, but we always entered those things in the office in the margin of the book. Then the valuator got his valuation book; saw his field prices calculated, which he had not an opportunity of seeing before; saw the amount of the calculation, and then revised the per-centages. He finally settled them, and we re-calculated the books.

1973. He never entered in the field book his alterations in the valuation on account of local circumstances in the first instance?—That was done in the office, except in the case of check valuators, who sometimes did it themselves.

1974. In the form which the valuators received there was a column for the price per acre, with deductions for local circumstances?—Yes.

1975. The valuators never entered the price in that column, I understand?—No, not in the first instance, except the check valuators. The valuator should always keep his field prices distinct, giving us nothing but the field prices in the first column.

1976. You tell us that these deductions or additions, on account of local circumstances, were calculated and made out in Dublin; did the office in Dublin receive any information from the local valuator which would enable them to know what his opinion was regarding those local circumstances?—They did; they wrote general descriptions of each townland in the first pages of the books, and at the foot they wrote particular descriptions of the townland. Besides that, we had maps to refer to. We went according to the instructions given, which you will find in the instruction books.

1977. The instruction book clearly lays down that the valuator in the country is to consider these local circumstances?—So he does. When we mark them we do not calculate them; we merely put them on the margins of the books. Then the valuator looks over his work again after he sees the first price is calculated. The valuator does not calculate or know what a farm comes to when he puts the field prices on; he merely puts on the prices per acre. We calculate in the office the area, and enter that area into the field book, and we get it calculated at his field price. Then, I consider the per-centages, and mark them in the margin; and then send back the books to the valuator, and he finally settles them.

1978. These per-centages are made out in the office, and are not entered by the valuator at all?—They are not entered until his field prices are first calculated.

1979. His field prices then are not made to accord with local circumstances?—They are not.

1980. And when the book goes back to him for correction he has to consider these deductions which have been arrived at by calculations made in the office?—He has to consider them, to approve of them, or alter them. He can alter them if he pleases.

1981. He does not himself take into consideration what deductions in his opinion should be made for local circumstances?—Of course he does; when he gets his book he has to examine and see that these per-centages agree with his views; he can alter them if they do not.

1982. His duty then is to alter, if he thinks right, those deductions which are primarily made in the office?—Certainly; if there is any great difference in his alteration, it would be our duty to point it out to the superintendent or the Commissioner. I am now speaking merely with regard to my own district.

1983. I presume there is the same system in all?—I presume it is the same.

1984. In your own district you have told us the valuators, in the first instance, never enter anything in the column which is headed "Valuation with local circumstances considered," or something of that sort?—That is my recollection; that is to say, in the first instance he did not.

1985. But that he did enter the prices in the other column for land in ordinary situations?—Yes, that is so, and I may observe that if he did otherwise, if he mixed up his per-centages with the field prices, and put them in the first column, that would not be acting according to his instructions. The field prices should be relative, not taking anything into account but the value of the soil under ordinary circumstances, and if he entered anything else in that column, he would be doing wrong.

1986. If he entered anything in the other column at the first period, he would be doing wrong also?—He did not do it.

1987. As a matter of fact, you say valuators did not do it?—They did not do it; it was not in their orders to do it, and they would be better judges after they saw the field valuation calculated and the amount that each farm would come to, of the local circumstances in relation to each farm. Of course every man has a kind of opinion of his own of what ought to be the value of a farm, and the valuators would like to see the amounts calculated. The evidence I have been giving with reference to the per-centage rates, refers to the counties not previously valued under Act 6 & 7 Will. 4, c. 84.

1988. What was it that the valuators received when they were sent down to value a particular district; I understand they received an Ordnance map; had that map any boundaries marked on it, or was it a blank map?—They received the tenement surveyor's map. A surveyor went before them to mark the boundaries and collect all the information. That map was given to the valuator.

1989. There were two sets of persons employed then in making the valuation, the surveyors first, and the valuators afterwards?—Yes; but the valuator sometimes did his own surveying work.

1990. The valuator, as a general rule, received an Ordnance map with the old townland valuation boundaries upon it?—He did, and the tenement boundaries also.

1991. Will you tell the Committee what was entered in the book that the valuators received?—The tenement surveyor, when he went out, apploted the townland valuation, and brought out the prices per acre of each particular portion of the townland; and it was his duty to show where the deductions were. The valuator had all that before him when he went out. Then, he was empowered to alter any of these prices

prices so as to bring the valuation to the Act prices, set forth in 15 & 16 Vict. c. 63.

1992. Then what the valuator received was not a blank book and a map with nothing on it, but the Ordnance lines?—Not in those particular counties where the townland was apploted.

1993. That is in all the counties in Ireland except six?—Yes, I think except six. I am speaking with regard to my own division, but not of Limerick.

1994. That is one of the six?—Yes.

1995. We have it in evidence that there were only six counties that were not valued under the townland valuation?—I can speak only with regard to the counties that I did myself; Louth, Meath, and Leitrim, for instance. The townland valuation in those counties was apploted in the first instance; and it was done under the system I refer to.

1996. With respect to those counties with which you are acquainted, it is not the fact that the valuators received clean maps and blank books?—Not the tenement valuators.

1997. That is not the fact?—Not in those counties.

1998. Therefore, when we were informed the other day that the tenement valuators were given clean maps and blank books that was a mis-statement?—That has reference, I should say, to the check valuators, not to the first valuators. There were a great many counties, I now recollect, where they did not make use of the townland valuation except to look at the total. With regard to those counties, I think Mr. Greene's evidence was right. In the three counties that I did, I have made use of it.

1999. Therefore if a different system was adopted in other counties, the statement that has been made that the same system was carried on throughout all Ireland is not correct?—Eventually, they reduce the valuation to the same scale.

2000. But the system was not the same?—In minor particulars I daresay it was not the same, but there was not any material difference.

2001. Have you one of the tenement books with you?—I have none of the original field books; I have the books that you called for with the applotments; these are the books that the valuators put their prices in.

2002. I want the book which the tenement valuator had when he was sent down to value any particular district?—Here is the tenement book of the parish of Kilkeevin, which comprises the electoral divisions of Castlereagh and Cloonfower (*producing the same*).

2003. You say this book is the book which the tenement valuator received when he was sent down to value these electoral divisions?—Yes, it is Mr. Gaffney's book.

2004. How much of what is written in the book now was written when the valuator received it; were the names of the occupiers in it?—Yes.

2005. The immediate lessors?—Yes; it was the surveyor's work to put in all these.

2006. Was the description of the tenement there?—Yes.

2007. The area was not?—The area was not entered.

2008. All these things are put in at the office?—All these areas are put in at the office.

2009. Mr. *Ayrton.*] What is the date of the book?—September 1855.

2010. *The O'Conor Don.*] The value per statute acre was not entered?—No.

2011. Was the net annual value entered?—No.

2012. Was there any entry in the column for rent?—Yes; wherever the surveyor who went about to mark the boundary collected the rent, he entered it in the margin. When he was making his inquiries as to the boundaries of the farm and measuring the house, he generally asked, "What is the rent?" "How many acres do you hold?" and so on, in order that he might test by the area, when it was calculated, whether there was any mistake in the boundary.

2013. He never entered the townland valuation?—He did sometimes; I think he always entered it in the margin of the book.

2014. These things were in the book when the valuator received it?—I think so; I am not positive. In the county of Roscommon the field work was in progress when I got it.

2015. In the counties with which you are acquainted it was the habit to enter the applotment of the townland valuation?—Yes.

2016. Therefore the valuator, when he commenced his work, had this townland valuation before him, and he had the rent, as entered by the surveyor?—Not in every case; in some instances.

2017. It was a direction to the surveyor to ascertain what the rents were?—I do not know whether they were directed to do it; they generally did it, at all events; they commenced under the 9 & 10 Vict. c. 110. The valuators were bound by that Act to value according to the fair letting rent. The surveyors then commenced to collect the rents, and I believe they continued to do so more as a habit than by instruction.

2018. In most cases, as a matter of fact, they had these rents before them?—In many cases.

2019. Therefore it would not be correct to tell the Committee that the valuators had not got the townland valuation, and that they made no reference whatever to the rents?—I do not know whether they made any reference or not. The rents were sometimes in the book, and in many cases not; but I know it was their instruction not to settle the valuations according to the rent, and not to be influenced by them.

2020. Why were the rents to be furnished if they were not to be influenced by them?—They happened to be in the book; they commenced in 1844, before the tenement valuation commenced.

2021. These books were made out subsequently?—They continued to make them out in the same way even after the 15 & 16 Vict. passed.

2022. They continued to enter in their books the rents, as far as they could be ascertained?—Yes; the surveyors entered them wherever they found them.

2023. They were expressly directed not to regard them, yet they would put them in the books?—I know they were directed not to mind them in making their valuations; that is the valuator's work.

2024. Did the valuator draw any lines upon the maps given to him, to divide the tenements into distinctive qualities of land?—They did in some cases.

2025. Where there were not surveyors?—Where they thought it was necessary, where there were not surveyors.

2026. Where there were surveyors preceding

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them they did divide the tenements into lots, according to the qualities of the soil?—They did.

2027. In the counties where the townland valuation existed before?—Where they considered it necessary; but they had the lines on the maps already. In some cases they had the subdivisions of the townland valuation on the maps. To save expense these maps were sent out; these maps were given to the tenement surveyors, to save the expense of a new set, and they marked the boundaries on them. Then the same maps were given to the valuators, except that the check valuators generally had clean maps, with the tenement boundaries on them, and they divided the lots in their own way.

2028. I am not speaking of the check valuators, but of the primary valuators; did these primary valuators, as a general rule, divide the tenements into particular lots, according to the quality of the land?—They were already divided according to the quality of the land by the townland valuators, and those lines were on the map.

2029. Wherever the "townland-quality-lots" happened to intersect a tenement?—Yes. That is everywhere, in fact; the "townland-quality-lots" almost always intersect a tenement.

2030. But the only division, as a general rule, of tenements under the tenement valuation is the division of the land which was made at the time the townland valuation was carried on?—As a general rule, in those counties, if they found these divisions were not necessary, they in some instances drew lines themselves.

2031. Do you know many instances of that?—There are not many instances, because the townland valuators divide according to the different qualities of the soil; consequently, they must have been nearly the same.

2032. Could you give me one instance in which they thought it necessary to do that?—I could not point to a particular instance, but I know there were instances. For instance, there were some cases where lands were reclaimed and much improved.

2033. The instances are very exceptional?—Very exceptional. It is only where material changes take place in the value of the land since the townland valuation was made.

2034. The annual revision is now the only work being carried on in the office?—That is all in connection with the valuation.

2035. The annual revision, as we have been informed, is carried on partly in the country and partly in the office?—Yes.

2036. There are printed instructions, I believe, for the revisors who are sent out to carry on this annual revision?—Yes.

2037. Have you a copy of them?—The late instructions?

2038. Are there different instructions?—Yes, there were different instructions from time to time, I believe.

2039. Mr. Greene stated in his evidence that there were particular instructions given to the revisors before they went out?—Yes; here are circular to the clerks of unions and revising surveyors (*producing the same*).

2040. I see it is stated in these instructions, that "where a re-applotment of the valuation of land becomes necessary, in consequence of sub-subdivision, striping, &c., the revising officer will mark on the Ordnance maps the new boundaries, and transmit the maps or outline tracings to the office, where the areas will be computed, and the applotment of the valuation made according to the different qualities of the soil:" that, I understand, is the course of proceeding adopted with respect to the annual revision?—That was pursued for years; but they altered that in some way in the office; in fact, they were always checked in the office until about 1865 or 1866; but the revisors in the field have become acquainted with the value of the land; and when they have had extensive stripings, we have generally sent the documents to them, and allowed them to make the applotment.

2041. We were informed last year by Mr. Greene, that the valuators were not permitted to make any alteration at all in the country, and that the whole of their duty consisted in marking upon the map the boundary of any farms which had been subdivided; is that the fact or not?—He was under the impression that that was the case; but it was not so in later years. When he came home he inquired into the matter, and it was found that the original instructions were deviated from, inasmuch as instead of making these applotments in the office, we generally sent the documents to the field within the last two or three years. When he found that was the case he issued those instructions.

2042. The instructions, in fact, were given after he gave his evidence?—Yes; he made inquiry when he came to the office as to whether we were carrying out the instructions as he always understood; and when he found that we were not exactly carrying out the instructions as he wished, then he issued those.

2043. What do you mean by saying the instructions he always understood?—It was always understood we were to check the applotments in the office, and we did so up to 1865 or 1866.

2044. Mr. Greene said nothing to us about checking the applotments; he told us the revisors were not allowed to make any applotment in the country?—The applotments were not to be adopted until they were checked.

2045. They were allowed to make them?—Yes; but we were not supposed to go by them until we had checked them.

2046. They were not to be adopted?—The abstracts of valuation were not to be made out, nor the books finally issued, without checking them; that was the rule.

2047. But, as a fact, they were allowed to make them, and did make them; the duty in the office was merely to check them?—Yes.

2048. For this work of checking the valuation a considerably larger sum is charged to the counties than the expense of the revisers in the field?—No; one officer would check, I think, the whole of my district in about half a year.

2049. Until December 1868, that is until after Mr. Greene's evidence of last year, there was no such instruction as this given to the different valuators, to do nothing except to mark on the maps these lines?—I do not know that there are any other instructions. It was generally understood that their applotments were not to be relied upon, nor followed, because a great many of them were merely surveyors.

2050. You are not answering my question?—I cannot say.

2051. Have there not been instructions issued from time to time to the valuators; printed instructions?—I have not seen those instructions printed until now.

2052. Did you see these instructions (*handing a paper*

a paper to the Witness)?—I mean, I never saw the instructions in relation to the applotments that you asked me about.

2053. These are printed every year, are they not?—Whenever it is considered necessary to give new instructions; but sometimes instructions are issued by letter, and, as I told you, they are not always issued through me. As far as I am aware, it was generally understood that the applotments were always to be checked in the office.

2054. But there was no direction whatever, as far as you know, to the revisors, until after Mr. Greene gave his evidence, not to make applotments in the country?—I am not aware when instructions were issued. I cannot answer nearer than that. I did not see them. At the same time I know that it was generally understood; but I cannot tell when or where these instructions were issued.

2055. Upon what ground do you say that it was generally understood, if there were no such instructions?—Because we had certain parties in the office for the purpose of doing that duty. I know we did it from the beginning up to 1865 or 1866.

2056. As a matter of fact, then, we are to take your evidence as this, that the applotments are made by the revisors in the country and checked in the office?—That would be my evidence so far as my division is concerned. We have often altered their revisions.

2057. I suppose the system adopted in your division is the same as in the others?—I think so.

2058. Have you in the office books showing the exact areas of the different qualities of soil, and have you maps showing the boundaries of those different qualities of soil?—We have, except in cases of very small portions of land, such as an acre and a half of very inferior land, of waste, or something of that sort, which is not shown.

2059. Never more than an acre and a half?—Sometimes the quantity is larger.

2060. Have you ever had a portion equal to half of the entire area?—I do not remember.

2061. Do you think such a thing would be possible?—When such a thing is possible, the valuator generally puts the prices on the map to show wherever that is the case.

2062. He puts the prices on the original map?—The map that he got when he was putting the different prices on the different portions of the tenement.

2063. In pencil?—Yes; that was his field price.

2064. Was it his duty to enter these prices on the map?—I do not think it was in cases of townland valuation; the tenement surveyors always got directions to do it.

2065. I thought you were speaking of the valuators?—No; of the surveyors. I say that the surveyors in cases of the tenement valuation put down where these deductions were, and they were followed by the valuators.

2066. The surveyors got directions to put upon the map where these deductions were?—Yes.

2067. Such as a pencil mark, or a note at the end, or on one side of the map?—They generally put it, as you will see on the map, in pencil.

2068. With regard to the maps that you showed me in Dublin the other day, the pencil marks are entered by the surveyor, and not by the valuator?—I really do not know whether they are entered by the valuator or by the surveyor; I think by the surveyor in that case. The prices in the margin of the books were entered by the surveyor.

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2069. You are explaining that in the office there is a facility for knowing where these deductions, which in many cases are very large, exist?—There is a facility, but in some cases there is a great difficulty about it. That is the reason why I preferred allowing the people in the country to applot in the first instance, and to put the prices where these deductions were; then we had a better opportunity of checking them.

2070. You think that a man in the country is better able to know the valuations of the respective portions of a tenement than a person in the office who has nothing but the books?—I think within a tenement he has, but it would be necessary to check the valuation of a divided farm, so as to see that the valuator did not, in making the applotment, make the quantity or valuation more or less than it was before; he should be checked so far; but within the boundary of a tenement I think he has a greater facility, having seen the land, especially when we give him the original documents, because then he has the benefit of both. He has the original documents to guide him, and he cannot go outside them.

2071. Do you always send the original documents to him?—Wherever there is a case of extensive "striping."

2072. Not in the case of the subdivision of a farm?—Not in the simple case of a divided farm. The valuator would put a price on, and we should examine it in the office.

2073. In the case of the subdivision of a farm, as a rule, the revisor makes that subdivision in the country, and you consider that he is in a better position to applot that valuation than you would be in the office?—I do.

2074. And you do not consider, therefore, that the whole valuation of Ireland would be rendered worthless if this course were adopted, of allowing the revisor in the country to applot within a tenement; provided he kept within the value of the particular tenement, you consider that he might divide that value safely in the country?—I think if he was a trustworthy officer he might, but he could not make any great difference or do any injustice. I should check him in the office by the original valuation, so far as not allow him to put more than a pound too much to one farm, and too little to the other. It is only in small cases that a difference would occur.

2075. Mr. Greene explained to us, in his evidence, that the applotment was always made in the office; that it was never done in the country except in certain very peculiar cases, where the clerks of unions wanted to get their work done quickly, and in these cases he stated that the revisor had to apply for permission to make the applotment in the country?—They applied for the documents; whether that was applying for permission, or not, I cannot say. They applied to me for the documents, and I sent them.

2076. They never applied to you for permission to make applotments in the country?—They did not.

2077. If the applotments were made exclusively in the office on account of these deductions, in many instances would it not be mere guesswork,

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guesswork, as you would not know in what part of the tenement the deduction existed?—We should always come within 10*s.* or so, and I do not think that a man in the country would come much nearer. If you divide a farm of 20 or 30 acres, or even 10, into two or three portions, and add those portions to other farms, if you come within 10*s.* of the value, a man in the field will not come nearer. Two valuators will differ a shilling in the pound in making their valuations, or two shillings in the pound.

2078. Suppose a case of a farm of 100 acres, composed of three quality lots of the townland valuation, and that in those quality lots of the townland valuation there were deductions, we will say, of 20 acres?—There is never any such case.

2079. Is there any case in which there is a deduction of 10 acres in one quality lot?—Very rarely; hardly ever.

2080. What would be the greatest amount of deduction made in these quality lots?—Two or three acres, I should say, would be the largest amount; if it was larger, the valuator ought to have divided it into a separate lot.

2081. What proportion of a quality lot does this deduction amount to?—From an acre and a half to two acres and a half; there might be four acres. If there were more than five acres, it ought to be made a separate lot.

2082. What proportion have you ever known a deduction to form of a quality lot, a fourth or a fifth, a half, or what?—It may be a twentieth or tenth.

2083. You have never known it more?—I cannot exactly say; it may be more than that, but then one quality will, perhaps, run through three tenements, or, it may be, four or five; so that the error would be distributed between them.

2084. Suppose a tenement composed of five acres, and that in this tenement there was a deduction of two acres, and that the tenement was divided in the course of the annual revision, how could you know in the office upon which side of the line the two acres lay?—In many instances I should.

2085. How?—If it is described in the original field-book as reclaimed land (and I see it is marked as bog on the valuation map) that would be a guide. We can distinguish bog from anything else, and we can distinguish rocky land on the maps. In the valuation books land is often described as bog pasture; then we know that it is at the verge of a bog. Then it is stated, so many acres of garden, and we should know that that was about the house; so many acres near the road, and descriptions of that sort. If we could not ascertain, of course we should get the valuator to go.

2086. There are cases in which in the office you could not make out these deductions except by guesswork?—Yes, but only very few, and whenever that is the case we should get the valuator to value, if we could not decide.

2087. We have had a return of the names of the revisors employed in making the revision of 1868, with all the details connected with their work; I want to know what is understood by this revision of 1868?—The revision of 1868 in that case means from the 1st January to the 31st December, so that November and December of 1867 are not included, but November and December 1868 are included, so that there are two months of a different year's revision calculated. However, since you were in the office we have got that correct in the manuscript, but we found that the difference was very trifling, and we did not consider it worth while to reprint it.

2088. I should like to have the alterations made with a view of comparing the return with others?—Mr. Conroy got instructions to go over the matter and strike out these two months in the original rough draft. He worked day and night to have it ready, and the difference was so slight, that Mr. Greene said it was not worth while altering it, and he desired that I should state so.

2089. The difference might be considerable with respect to the employment of some of these gentlemen, might it not, although the total might not be different?—I think not.

2090. The details might be different; would it not be easier to the office to have furnished an account of the actual revision of 1868, understanding by that the work which was done for that year?—It would not; the accountant in the office has no connection with the carrying out of the revisions in that way. When he is called upon for the revision of 1868, he furnishes it for the year 1868, from the beginning of the year to the end.

2091. Are not the accounts furnished to the grand juries from the 1st of November to the 1st of May, and from the 1st of May to the following November?—I believe so, but I really do not know; I have nothing to do with the accounts.

2092. Could not this return have been made out from the 1st of November 1867, to the 1st of November 1868?—It could be made out from any time to any time.

2093. Without any difficulty?—Without any difficulty, except as to time. There is only one assistant under the accountant who could be spared, and he has had to take the work home at night in order to do it. He tried to do it in time for me to-day, but he had not completed it when the Commissioner came away. I will furnish it if necessary from the 1st of November, the same dates as the returns given to the grand jury.

2094. You say that the return given to us is for the work actually done in the year 1868, commencing with the 1st of January, and ending with the 31st December 1868?—Yes, and consequently including two months of the revision of 1869 instead of 1868.

2095. You are quite sure of that?—Yes.

2096. You have authority for stating it from the office?—I have the authority of the accountant and the Commissioner.

2097. Do you know a Mr. W. F. Burke who was a revisor?—I did, very well.

2098. Is he alive?—No.

2099. When did he die?—Not long since; I think some time in 1868.

2100. You are not quite sure when he died?—I am not sure; I cannot remember, he was not in my division when he died; if he had been, I should have a note of his death.

2101. If he died in 1867 would you be surprised?—I should not.

2102. You do not know?—I do not. I cannot say, except from memory.

2103. He is in the list of revisors for 1868?—He might have died in November or December of 1867 or early in 1868.

2104. You have informed us that this return is from

om the 1st of January 1868 to the 31st Decem-
er 1868?—Yes.

2105. Consequently, no work done before the
st of January could be included in this?—So I
ink.

2106. If Mr. Burke, therefore, died in 1867,
work done by Mr. Burke would be in this re-
rn?—I think so. He did not die in my
vision.

2107. There was a return moved for by me in
e year 1867 of the number of days that the
visors were employed in the revision of the
unty of Roscommon in the year 1866, and I
d in that return that there is a Mr. Patrick
onnelly entered as having been 60 days em-
oyed in the revision of 1866. At that time the
unty of Roscommon was in your division?—
was.

2108. I find in looking at the return presented
e other day that Mr. Patrick Donnelly was
smissed from the office in 1865?—That cannot
right, if he was in the revision in 1866.

2109. One or other of the two returns is
rong?—One or other must be wrong. I have
document that will set me right about that. I
ink he died in 1866; towards the end of that
ar.

2110. Is he dead?—He was, I meant, discon-
nued at that time. He died since.

2111. If he was dismissed in 1865, he could
t have been in the revision in 1866?—No.

2112. Then the return presented of the names
the revisors who revised the tenements in Ros-
mmon in the year 1866, is a wrong return?—
he names of the revisors are right, because I had
mething to do with furnishing the return, and
know I gave the proper names.

2113. If you will look at the return, you will
e the name of Patrick J. Donnelly?—I will
ok at my own return, and I shall be able to say
e exact time that he was in my division, and
e time when he left.

2114. It is quite apparent that one or other of
e two returns is incorrect?—This return, in
y opinion, is the correct one. I think the mis-
ke is as to the date of his dismissal, because there
e so many people dismissed and taken back
gain; it is difficult to keep an account of it.

2115. You stated on the last occasion that you
ere contented with the present office classifica-
on, and thought it, on the whole, a fair one,
xcept that there were some gentlemen in lower
epartments who might be entitled to be in higher
nes, only the number was limited?—I said there
ere five or six in the second class who ought to
e in the first class, and twice that number in the
ird class who ought to be in the second.

2116. Were you satisfied with the office
assification in 1860?—Nobody was satisfied
ith the classification. We were classified ac-
rding to the rates of pay we had without any
crease for three years previously.

2117. Who made that classification?—I cannot
y. I suppose it was Sir Richard Griffith, the
te Commissioner.

2118. Did you object to it at that time?—
verybody objected to it and was dissatisfied
ith it.

2119. *Chairman.*] Was it not generally re-
orted that it was Mr. Greene who made that
lassification?—Mr. Greene could make no
lassification at the time without Sir Richard
riffith. He might make a suggestion.

2120. Mr. *Hunt.*] Did not Mr. Anderson go
over from the Treasury?—I think it was pre-
paratory to the revision of the classification in
1865 that Mr. Anderson went over.

2121. *The O'Conor Don.*] What the officers
objected to in 1860 was not that the general
salaries were too low, but that some men were
put down that ought not to be put down, and
others were elevated who ought not to be
elevated?—I do not think there was any injus-
tice done to anyone. A man might be guilty
of a slight irregularity, and that may prevent his
being put into another class. I had an officer in
my department who is now dead (I do not wish
to mention his name), who would certainly have
been placed in the second class if there was room,
but he was guilty of some irregularities from
time to time. He was one of the best assistants
in the office, but he would have been discontinued
once or twice but for my interference, because I
knew he was such a good hand; I interfered in
his behalf.

2122. You did not think it an injustice that
Mr. Irwin had a larger salary than yourself?—
That occurred accidentally. Mr. Irwin was in
the field, and he got a higher amount of salary
while in the field, and was allowed to retain it.
He was separated from his family when he was
sent to the field for a time, and was allowed a
guinea a week in addition.

2123. You did not consider it an injustice?—
I considered it an injustice to myself not to get
the additional sum, because I considered I de-
served it as well as he; at the same time I did
not grudge his having it. I daresay whoever
your informant is, did.

2124. You stated something at the commence-
ment of your examination with respect to a
paper which I handed to Mr. Greene, in which
certain gentlemen were accused of irregularities
with respect to the allocation of that extra work
carried on in 1862, amongst themselves and their
relatives?—Yes, I wish to make an explanation
about that paper; it has been on the *tapis* so
often. The different people in my division sent
to Mr. Greene after they were informed about
this, and said that I gave each of them as much
work as they were able to do. People from other
divisions also came to my division, and I gave
them the surplus work. Persons from other
divisions got from me a considerable amount of
work. One gentleman, for instance, got 15 *l.* or
16 *l.* worth of work during one month. I gave
everybody as much as he was able to do. One of
the assistants in my office happened to be ill for
nearly a month, and could only do half work.
Another was more profitably engaged, and would
only take this extra work for three nights a week,
consequently he could not earn as much as the
others. Others, again, overworked themselves,
and some would not work at all. These persons
went forward to Mr. Greene and satisfied him
that I gave every man as much work as he could
do, or was willing to do; and if a man was not
sufficiently industrious, of course I could not
help it.

2125. This was a circular that was issued to
all the heads of the department?—Yes; but
Mr. Greene was perfectly satisfied that he had
been misinformed.

2126. I suppose he issued another circular to
correct the false impression?—No; it was not
necessary; it was well understood how the matter
arose. Mr. Greene, in the first instance, ordered

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me not to give out extra work to the amount of more than 10 *l.*; but when we found that the work was coming to a close we found that we could not get through it; some were not able or willing to do more than half work; it was necessary that it should be done, and therefore we issued it to any one who would take it.

2127. This extra copying work, we were informed by Mr. Greene, may be adopted, if the new valuation is approved of; I want to know what check there was on the divisional superintendents in giving out this copying work, and in charging for it?—There was a book kept in the office, with the number of every book given out to be copied, and opposite that was written the number of lines, with the man's name, and the date he had got it to do, and the date on which he gave it in. That book is in the office still, and could be inspected.

2128. The book containing a statement of the number of lines?—The statement of the number of lines that every officer did. Mr. Greene examined it from time to time, and saw that the work was given out regularly in proper order, and as the people gave in their work.

2129. Did Mr. Greene or the Commissioner check the statements entered in this book to see that the work was actually done?—There was this check, one man compared the work, and another copied it, and their accounts should of course agree; they could not falsify it in any way.

2130. The check was that there were two parties engaged, one in comparing and the other in copying?—Yes; sometimes there were three parties engaged, because the comparison was often done by two persons.

2131. There was no further check than that; there was no overhauling by the heads of the department in any way?—No; but we were often bound to furnish returns to the Commissioner of what each party did.

2132. You never heard that copying work was paid for, although never done?—I am sure it was not.

2133. I suppose that you consider the present number of divisional superintendents is necessary for the work of the office?—I think so, especially as we have no assistants. There is a great portion of my time, for instance, occupied in taking down the dates when the different work commences and the time it is finished; and then I have often to be making out reports for the Commissioner, and I have to go up and down stairs sometimes to give extracts from the valuation books; and I have various other duties, such as the examination of documents; all this takes me a great length of time to do. If I had an assistant to do the less important portion of my work, I could superintend a larger district.

2134. Did you ever hear that Sir Richard Griffith at one time contemplated abolishing these first-class assistants?—I am sure he never did think of such a thing.

2135. He never had to find fault with them to such an extent that he had to threaten them with abolition?—Those threats were often made to make us stir up and get the people to work hard. That was done on several occasions; I am sure it was never intended to do anything of the sort, because the system was tried before, and they had to appoint us. The work did not get on rapidly until the divisional superintendents were appointed.

2136. How do you mean that it was tried before; did they abolish these officers after they were once appointed?—No; I refer to the time before we were officially appointed.

2137. The general valuation of Ireland was going on then, and there was a great deal of work in the office; there is nothing going on now but an annual revision?—But we have fewer hands to carry it out. We had extra work at that time, and a great many hands, and now we have no extra work, and we have fewer hands, about one-third of the number.

2138. Do you remember this circular being issued to the first-class assistants (*handing the same to the Witness*)?—I do not remember it; at least, not in these words.

2139. You never replied to that?—I really do not know.

2140. You do not remember having done so?—I think not; I do not remember that there were any grounds for it. The Report states,—

"General Valuation Office, 6, Ely-place,
"4 September 1861.

"Memorandum.—In consequence of a report made to me by Mr. Greene, I have felt it my duty to suspend some of the assistants, with loss of salary, for different periods. Although these parties must now pay the penalties of their misconduct, I do not feel that they alone are the only parties responsible, as if the persons in charge of the different departments performed their duties, the assistants under them could not remain for such a length of time away from their work, or idle away a large portion of the day." Nobody in my division ever idled away a large portion of the day or was away from his work. If they were away from the office there was a time-keeper to note it, and it would be reported to Mr. Greene. I do not remember the circular, and I know there was no cause for it. "I therefore regret being obliged to state that I do not think a proper supervision is observed on the part of the first-class assistants, nor can I be persuaded that the parties which I have been obliged to suspend would have ventured on such an improper course unless with the conviction that they would not be detected, or if detected, that they would not be reported, thereby showing a consciousness on their part that those in charge of the work were indifferent to the interests of the service. Under these circumstances I have to express my dissatisfaction with the conduct of the first-class assistants, and I must add that the circumstance now reported has weakened my opinion very much as to the utility of their position in directing and controlling others, and may eventually lead to the abolition of the office altogether, or to such a modification of it as will ensure a conscientious discharge of duty.

(signed) "*Richard Griffith,*
"Commissioner of Valuation."

2141. You do not remember that?—No.

2142. And you do not remember replying to it?—No; if I had seen it, I should certainly have replied to it, as I do now.

2143. *Chairman.*] Could we see the time keeper's book without any difficulty?—You could see the present time-book. I do not know whether the former time-books are to be had now; I suppose they are. I do not think that circular was ever forwarded to me. I have no the slightest recollection of it.

2144. *Th*

2144. *The O'Conor Don.*] There was a Return moved for by me in the year 1866, containing the number of the tenements revised in the county of Roscommon in that year, making up a total of 3,333, composed of these different items: change of occupancy, 2,040; changes of area of valuation, 740; number of houses down, 163; and so on; were all these distinct and separate changes?—I have a return here that I made out with regard to the county of Roscommon, showing the areas striped in 1859 and 1869, and the number of changes made in the three last revisions.

2145. What is the total number of the changes?—2,525.

2146. I want to know of what those changes consist; what component parts make them up?—Change of occupancy is a change of name; a change of lessor is a change of name; a house struck out is a change; a house inserted is a change; a portion of a house added to another is a change; a portion of a farm added to another is a change.

2147. Suppose there was a small cottage valued at 5 *s.* a year; that would appear in the poor-law books under the head of "Occupier, immediate lessor, tenement, description and value"?—Yes.

2148. Supposing this cottage were thrown down, how many changes would you say had taken place?—There would be one line drawn through; one change.

2149. You would not enter the separate changes in each column?—No; I gave directions to the surveyor who made the changes to count that as only one change.

2150. Suppose there was a piece of land divided and a portion added to another man's farm, would that constitute one change, or two?—If you take from one man and add to another, I should call that two changes; both areas have to be corrected, and both valued.

2151. Would not the process carried on be this: that in lot 3 the new man's name would be entered?—No, there would be no name changed. It would only be a portion of a farm taken away and given to another. The only difference would be that the new boundary would have to be marked between them. The area of the portion deducted from one and added to another would have to be calculated, and the land valued, and both farms would be changed in value and area. There would be two changes.

2152. Although it would not be a division, but a simple addition?—You must ascertain the area and the value, and, deducting it from one, you must add it to the other.

2153. Suppose a whole farm were added; suppose, for instance, No. 1, Richard Hart, and No. 2, Patrick Flanagan; suppose Flanagan's holding was added to Hart's, would there be more than one change there?—That would only be one change; but when you take a portion of one and add it to another, you mark a new boundary on the map, change the area of both, and there must be a correction in both instances.

2154. You say that the revisors were directed to regard this as one change?—My directions were such, and I believe they carried them out. Of course these returns were hurriedly made out. We did not get two persons to go over them, but I believe they are accurate.

2155. Do you know anything about the revaluation in the county of Dublin; under whose superintendence it was carried on?—No, I do not; that county was transferred from me, I think, in 1855.

2156. Was it done by the same department that carries on the annual revision in the county of Dublin?—I should say so, because there is no other department. It was not under the superintendence of the party who was carrying on the valuation of the city of Dublin; I think it was merely carried on under the superintendence of the Commissioner himself. Nobody else had anything to do with it, except him and the valuer.

2157. You are speaking of the annual revision?—The annual revision. I believe the party who made this re-valuation carried on the annual revision at the same time. However, the fact is, I do not know anything about it. I did not even know that the valuation of Dublin was made until I heard it in Mr. Greene's evidence.

2158. You are aware there was no authority to make it?—There was no Act of Parliament for it. Whether there was any authority from the Treasury I cannot say.

2159. Have you the map corresponding with that book?—I have two maps.

2160. Is the revised tenement No. 6 on one of them?—It is partly on one sheet, and partly on the other.

2161. Supposing that tenement were divided, as it has been as a matter of fact, how could you apportion in the office the different valuations of the different portions from this book, and from that map?—In the margin of the book I see that a portion of lot 1 is 3 *d.* an acre.

2162. You do not know what portion that is; is there anything on the map to show what portion is 3 *d.*, and what portion is any other price?—The whole portion of lot 1, having a boundary, is 3 *d.*, except one acre which is marked 3 *s.* That is the only acre I could not find out exactly, unless the price was on the map, which I find is not, in this case, because the valuator used letters instead of figures. He had private letters of his own. I could apply to the valuator for the meaning of his letters. He has put different letters on the maps. In other cases the valuator has used figures.

2163. I thought you said that the surveyor put in the figures and not the valuator?—The surveyor put in the applotment.

2164. I want to understand whether these figures were put on by the surveyors or by the valuators?—These figures were put on by the surveyors in the first instance, and they were altered afterwards occasionally by the valuators. In this case, for instance: what is shown in the book does not signify that it is a part of a lot 1, undefined by a boundary on the map, which is valued at 3 *d.* an acre; but that a lot defined by a boundary, and designated "part of lot 1," is valued at 3 *d.* an acre, and that the lot so delineated includes also one acre only at 3 *s.* This "part of lot 1" might be 15 acres at 3 *d.*, or 20 acres. The other lot at 3 *d.* (pointed out) is bog, which is shaded on the map.

2165. That was wild unreclaimed bog at the time the Ordnance survey was made?—Yes.

2166. But this acre is probably a reclaimed acre of bog, but not very valuable?—It could not be a reclaimed acre of bog. If it were, the valuator would have marked it with a pencil line upon the map. He would have drawn a line, wherever an acre was reclaimed, in that way.

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2167. That reclaimed acre would be reclaimed before the townland valuation; the townland valuator was not bound to do that at all?—No; what the townland valuator did was on his map.

2168. He put the quality-lot and the price?—Yes.

2169. Without entering any boundary of this deduction?—Not of a small deduction like that; he merely put the price on the map.

2170. Suppose the deduction had been five or six acres, you would be in the same difficulty?—Here is a part at 10*s.* and there is no deduction at all, and here there is an acre and a half at 6*d.*; then there is "part of lot 3" at 9*s.* 6*d.*; two acres at 5*s.*, waste 20 perches. That is the waste of the yard about the house.

2171. In all these instances the tenement is composed of a number of lots, and in almost every one of these lots there are deductions of various amounts, and you cannot possibly tell in the office where those deductions exist?—You cannot exactly, except by putting the prices on the map, which they do in many instances.

2172. Who put the prices?—The surveyor, when he was making the primary applotment of the townland valuation.

2173. You assure us now that those marks on the maps were put on by the surveyors, and not by the valuators; I want you to be distinct upon that point?—They were put, in the first instance, by the surveyor, but they were afterwards corrected by the valuator when he went over the district. If he found that they were not quite right he corrected them.

2174. Then as they were put on by the surveyor they have nothing to do with the tenement valuation; they were a portion of the former townland valuation?—When they were corrected by the valuator they were a portion of the tenement valuation. We should have reduced them to the settled price.

2175. As put on by the surveyor, they are only applotments of the townland valuation?—That is all.

2176. And, where not corrected, those figures refer to the old townland and not to the tenement valuation?—Of course; the townland valuation and the tenement valuation agreed in many cases. Where they did not, of course the valuator corrected those prices.

2177. You think they agreed in many cases?—Yes, very closely.

2178. Mr. *Ayrton.*] In the general result?—The general result was that the poor tillage lands were reduced sometimes considerably, and good grass lands were raised, while other lands were not much altered.

2179. *The O'Conor Don.*] Why should the surveyors put upon the maps letters of the alphabet to represent the applotments of the townland valuation?—I do not know. They would, I suppose, exercise an opinion, and not stick closely to the townland valuation.

2180. The surveyors would?—I think they would, where they put letters on the map.

2181. I thought that what the surveyors did was merely ministerial, to mark on the map?—It was not recognised as more than that, but of course they exercised their own judgment, and that is the reason why it is considered necessary to check the work when it comes into the office.

2182. The surveyor's work, then, was checked as well as the valuator's?—The revising surveyor, I am speaking of.

2183. I am speaking of the men who put the figures on the map?—It was merely to show the way the townland valuation stood. The tenement valuator was not bound to follow the other at all.

2184. I ask, why should the tenement surveyor, a man who had no authority whatever to value the land, who was merely sent down to mark the boundaries, enter on the map these letters representing different valuations of the soil?—I do not know whether these letters would be exactly the prices of the old townland valuation, or whether the surveyor would exercise his own opinion.

2185. The office, in going over these revisions, are not acting upon these letters?—We could not act upon these letters; we could only act upon the prices in the margin of the book in these cases, but if we found figures on the map we should take the figures for the deduction. If we saw 3*s.* on the map and 3*d.*, we should know that 3*d.* was for the bog, and 3*s.* for the deduction.

2186. There was no general rule with respect to these figures on the map; no instruction to the surveyors?—In the counties of Louth, Leitrim, and Meath, which I did, the surveyors used to put the deductions on the map, so that we could find them out. You can see in the map that you can point where these deductions are.

2187. You have not been able to show us any map that has been used?—The maps in the particular case you refer to could not be used except for the prices in the margin of the book. In that case I should prefer giving it to the revisor.

2188. That farm was actually divided within the last four or five years; did you check that at the office?—I think, in that case, the map was sent to the revisor with the original documents.

2189. The original documents being this book and that map?—Yes; therefore he had the opportunity of seeing them; then, he being an officer that could be depended upon, the check I made in the office was merely to see that in dividing a particular farm he did not add more to the different portions than was on the farm before.

2190. Do you know who that officer was on whom you depended so much?—I think Mr. Doheny.

2191. Are you quite sure of that; was it not Mr. Donnelly?—I am not sure.

2192. At all events, in that case you were not able to check the valuation in the office, except in a general way?—Except in a general way, merely from those prices in the book. I might be out as to an acre. These are very large farms, and if I was out a little I should come as near the valuation as a valuator would on the ground. The difference would be very little per acre, distributed over the whole farm.

2193. Mr. *Hunt.*] I want you to explain a little more what part the office in Dublin takes, and what part the valuator takes, in determining these deductions for local circumstances: I see that the 114th paragraph of the Instructions says: "The valuator is in every instance to enter into his field book, in the first column, the priced value of the land, in accordance with the foregoing scales (paragraphs 90, 91); it will, however, be his duty, when the valuation of the parish

parish or townland under consideration shall have been completed, to enter in the second column of prices the value, with the allowance for local circumstances:" you have told us that after the valuator has fixed the value of the land, his book goes up to the office?—Yes; before his valuation is completed. He could not complete his valuation until his book came to the office, because the areas are not in; all he does is to state the price per acre; he could not tell the amount of any particular lot until he had the area, and that is always calculated at the office, because it can be done less expensively by the office assistants than it can by the valuator. They are generally better calculators than the valuators; they do this portion of the work cheaper and more expeditiously.

2194. With regard to the allowance for local circumstances, what means have you in the office of knowing what the allowance should be for?—For general circumstances we have the means. We get the population of a certain town; and it is settled to be a certain class town according to the degree of importance set upon it. Then we mark all the roads leading to the town, at certain distances; we mark circular lines from point to point, and then, according to the table in the instructions, we put on the proper amount between each of these circles; and we copy all that into the valuator's field book. In the same way for seaweed manure along the sea shore.

2195. Local circumstances in the instructions are classified under three heads, are they not?—The principal ones are proximity to towns, and climate.

2196. In the 115th paragraph it is stated that "local circumstances may be considered under the following heads: climate, manure, and market;" do you remember that?—Yes.

2197. Proximity to towns would come under the head of "market"?—Yes.

2198. With regard to that, you have a record in your office which enables you to make the allowance more quickly perhaps than the valuator would do it on the spot?—Yes; but in the case of two roads forming an obtuse angle with each other, if I drew a line straight across we might put too much upon a lot in the centre, between the roads; but we judiciously bend it, so as not to put so much on. If a certain farm is away from the road, and inconveniently situated, we should make allowance; if we did not do that sufficiently it would be the valuator's business to correct it.

2199. With regard to manure, have you in the office any means of knowing what should be allowed with regard to facilities for obtaining manure?—The shores are described in the field book; and we have lines marked at certain distances from the shore, and the per-centages are regulated in a general way. But some particular shores may be better than others, which we in the office could not well ascertain. It would be the valuator's business to revise that. A particular landlord might not allow his tenants to take the sea-weed for manure; he might sell it to parties to make kelp of; we might not be aware of these circumstances; the valuator would ascertain them, and alter the per-centages accordingly.

2200. I suppose you have in your office the means of knowing the climate?—Yes. The elevation above the level of the sea is marked on the Ordnance maps.

2201. And the prevailing winds?—And the prevailing winds. We know that easterly winds are injurious to the crops, also north winds, and in some places west winds.

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2202. And you have the aspect?—The aspect is described in the valuator's book to help us but the principal thing we go by, in the first instance, is the elevation. Of course the sunny side, or the south side, is generally the best. There is a scale in the book that we are bound to go by. Then if we take too much off the best aspect, or too little off the other, the valuator would correct it.

2203. It would be the valuator's business in every case to check the allowances that you propose to make in the office?—He should do so; but if we saw that he made a great alteration, and we could not see the reason of it, it would be our business to point it out.

2204. Whose duty would it be to compare the allowances made in the office with those corrected by the valuator?—It would be our duty.

2205. Whom do you mean by "our;" what officer?—The divisional superintendents.

2206. In the case of lands coming within your division you would be the person to do it?—Yes.

2207. When such allowances have been made, and agreed upon, after such comparison do you note it in the record you keep in your office for future guidance?—The per-centage rates remain in the margin of the books, as altered.

2208. You trust to reference to the margin of the books for the future?—Yes. In some places where there are two valuations, the check valuation, and the other are compared. At the bottom the comparison is stated, showing how much they differ, and what is to be done, as agreed upon by the Commissioner and the valuator.

2209. Suppose there is an irreconcilable difference between the office and the valuator, how is it disposed of?—The Commissioner can decide.

2210. Would he send another person?—He would send another person to check the valuator, and ascertain which was right.

2211. Have there been instances where a third party has been sent down?—I do not remember any in that case. The valuators almost always adopted the per-centages settled in the office.

2212. *The O'Conor Don.*] You have just stated that the valuator was bound to enter the value irrespective of these local circumstances, and that then they were calculated in the office, and then that the valuation was subsequently sent down to the valuator?—Yes. I am speaking of the tenement valuation, where there was no townland valuation previously made.

2213. There was no such thing as these deductions for local circumstances where the townland valuation existed?—They were taken into consideration before in the townland valuation.

2214. So that your evidence in reality applies only to six counties in Ireland; in the townland valuation the local circumstances were taken into account, and the townland valuation was made and apploted?—The tenement valuation altered it.

2215. If the deductions for these local circumstances, which were made for the townland valuation, were carried into the tenement valuation, I suppose the tenement valuation in reality was merely a correction of the townland, in fact, an applotment of the townland?—The tenement valuator

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luator went over all the land and valued it, and corrected the prices.

2216. He corrected the prices of the townland valuation?—Yes; he settled his valuation so as to agree with the prices of the 15 & 16 Vict.

2217. He had nothing to do with these local circumstances?—They were considered to be settled before. He had power to alter them if he found they differed.

2218. I want to understand whether there was any allowance made in the office with respect to those counties which were valued under the townland valuation, with regard to these deductions, on account of local circumstances; or does what you have told Mr. Hunt refer merely to the six counties that were never valued under the townland valuation?—That applies merely to the six counties. The valuator kept no field-book describing the soil of the other counties, because it was already described in the townland valuation, both the soil and the subsoil. He merely went over the lands and changed the prices, and settled the valuation in this book or a similar one.

2219. *Chairman.*] That does not relate to the six counties?—No, the other counties I had to do with.

2220. *The O'Conor Don.*] The tenement valuation was not a completely new valuation; it was a correction of an existing valuation; the valuators being furnished with the existing valuation, they corrected it as seemed proper to themselves; it was not a completely new valuation irrespective of the townland valuation?—It was, inasmuch as they went through every field and valued it; they went through every farm and valued it in the same way; they calculated the alterations that they made themselves, simply entering their prices. Here is Mr. Gaffney's valuation, 107 *l.* 15 *s.*; it is altered in his own figures.

2221. Altered by the office?—No, by the valuator in the field.

2222. The first figures are the old townland valuation?—Yes, an applotment of the townland valuation.

2223. The valuator was furnished with this applotment of the townland valuation, and he altered it according, as he thought, the circumstances justified him?—Yes; and in certain cases if the alteration was considerable, check valuators were sent down to see that he altered properly. In that case we had the check valuations, and went through the whole process, the same as in the other counties.

2224. *Chairman.*] You dismissed Mr. Gaffney?—No, Mr. Gaffney was not dismissed.

2225. Was he not dismissed by sealed order?—I think not; I think he was superannuated. The work he was engaged on came to a close. I think a certain number of years were added to his service, because there was no more work for him to do; he was discontinued. I wish to make an explanation with regard to a question that was asked about the officers' salaries in the B division being higher than the expenses including the establishment. The present salaries, including 1st April 1869, of the officers in the B department are higher than the salaries for the year ending 31st April 1868, and there are officers in the department attached thereto since April 1868. The officers are not the same.

Mr. JAMES LYNAM, called in; and Examined.

Mr. *J. Lynam.*

2226. *Chairman.*] YOU are a Civil Engineer?—I am.

2227. Of some standing?—Yes.

2228. I believe you have been employed on railway works, river drainages, and things of that description for many years?—Yes.

2229. You are, I believe, a professional land surveyor?—Yes.

2230. And you have had great experience in that capacity?—Yes; within a few months of 40 years.

2231. You are conversant not only with the value, but with the management of land; you hold farms yourself?—Yes, I am a farmer.

2232. And I believe you were a land agent until business obliged you to give up that employment?—I was agent for an estate about 12 years.

2233. You were obliged to give up the land agency on account of the increase of professional engineering business?—I was.

2234. You have had opportunities of conversing with Irish people, and knowing the feeling of the landowners generally, relative to the general valuation as well as the annual revision?—Yes, I travel a great deal, I am very frequently in conversation with proprietors and occupiers of land, and I have very often heard both these questions talked over.

2235. Would you state for the information of the Committee, what you consider the general state of feeling in relation to these two valuations; the townland or the tenement valuation, and the revision; do you think there is a great deal of discontent on the subject amongst the landowners?—Certainly; there is a great deal of dissatisfaction. The townland valuation and the tenement valuation are far better and more worthy of being relied on than any other valuation ever before made in Ireland; but neither is as correct as it ought to be, and might easily be made. In my own locality, ever since I left the valuation and went to live in Galway, I know many cases of want of relativeness in it; but until to-day I had no idea of the extent to which that irrelativeness goes. I have seen a paper coming, I believe, from the Valuation Office, in which it is proposed to add per-centages to the existing valuation, 2 *s.* 6 *d.* to one county, 5 *s.* to another, nothing to another, and so on; and I heard the last witness say that even in the same counties he should add different per-centages to different baronies. I am surprised at that; I never thought the valuation was so bad as is represented by these papers. The special object of all the Acts of Parliament, which are 11 in number, was to provide for a uniform valuation of lands and tenements in Ireland, and that object has totally and shamefully failed. That is not my assertion; it is the assertion of a paper coming from the Valuation Office.

2236. A good and uniform valuation of Ireland would be most essential?—That is agreed by all.

2237. You were yourself in the employment of the general valuation of Ireland?—Yes; I was 22 years in Government employment, either as a surveyor or valuator, 15 or 16 years of which I passed in Sir Richard Griffith's establishments. That

That leads me to remark that in a paper that I have seen, purporting to set forth the names of all persons dispensed with or discontinued from 1850 to 1869, there are three remarkable omissions. One is that of a remarkable man, the eminent Irish geologist, Mr. John Kelly, whose work the map before the Committee principally is; he was in fact the superintendent of valuation for 24 or 25 years, though he was never superintendent in name. He was on the establishment at the date when this return purports to commence, but his name is not in the return. Another remarkable person whom I remember having had the pleasure of meeting on the staff, was a certain Mr. Waters, who was the inspector of surveyors and valuators. He was on the staff in 1851; I believe he is not on at present; his name is not in the return. I was myself in the valuation department up to July 1851, and my name is not in the return; so that it appears I was neither dismissed nor discontinued.

2238. *The O'Conor Don.*] Are you aware that there was a second return printed, giving the names of persons dismissed (*handing the same to the Witness*), the first return giving the names of those discontinued?—I was not aware of it; I spoke without book. I do not see here the name of the inspector of surveyors and valuators. There is a very serious statement here as regards myself. My principal means of living respectably and educating a very large family depend upon my professional credit as a civil engineer and land surveyor. It is stated that "James Lynam (13*s.* 4*d.* a day) was dismissed. Cause of dismissal, erroneous valuations and unsatisfactory execution of his work." That is not true.

2239. *Chairman.*] There was a great deal of correspondence, I think, between you and the chairman or guardians of the Killarney Union?—There was.

2240. The accusation made against you was on the subject of delay in furnishing the papers required in the office?—Yes. I do not know what they stated, because they did the matter very secretly; they gave me no notice of their application to the board of guardians of Killarney. But upon that subject I will read a letter written by Mr. Denis Shine Lawlor, a very eminent man:

"Grenagh, Killarney,
"Dear Sir, 27 May 1852.

"I had intended writing to you yesterday, but was not sure as to your address, and am glad to have received your letter this morning. Mr. Boyan attended at the Killarney Board of Guardians on Monday last (24th) on behalf of Mr. Griffith, to ask a resolution from the Board condemning your circular and the statements in it. There was a long letter from Mr. Greene, contradicting your statements, and setting forth a letter from you marked 'private,' from some place in Tipperary, stating that unless reinstated or employed by the Board (I do not remember which) you would place your official knowledge at the service of the solicitors of certain appellants against the valuation. There was also from Mr. Greene a long reply seriatim to your charges, but which I did not read, as I had not leisure at the time. The chairman, Mr. Cronin Coltsmann, said that it would not be fair towards you to take up the matter in your absence, and without having apprised you of the proceeding; and that, inasmuch as the Board had refrained from adopting any resolution upon your circular, they would not feel themselves called upon to adopt any expression of opinion in condemnation of it. It was suggested that Mr. Boyan should furnish the guardians with copies of Mr. Greene's letter and counter statements, and that, if necessary, you should be apprised, and the whole matter taken into consideration. I stated that I was in possession of some letters from you that would support the allegations of your circulars, and I defended you from the insinuation of motives of disappointment or spite, in the statement that you made. I will inform you if any further steps shall be taken, and I will take care that nothing is done without giving you a full opportunity to maintain your allegations and defend yourself; I did not attend the last grand jury, and therefore was not able to bring before it, as I had intended, the subject of your circular. Besides, from a previous letter of yours, I thought you had emigrated, but I am happy to perceive that the old country is not yet deprived of your services.

"Believe me, &c.
(signed) "*Denis Shine Lawlor.*

"James Lynam, Esq.,
8, Hollymount, Renelagh,
Dublin."

Mr. Lawlor also wrote a subsequent letter as follows:

"Grenagh, Killarney,
"Dear Sir, 16 June 1852.

"Neither Mr. Greene nor Mr. Griffith has taken any further step since my last writing to you before the Killarney Board with reference to your case. The chairman of the Board requested that Mr. Boyan would furnish the guardians with a copy of Mr. Greene's statement and reply, and this has not been done. Mr. Greene's statements were not read by any one at the Board; and Mr. Boyan took them away with him, leaving myself and others under the impression that a reply would be furnished. If any further steps shall be taken, and I am at the Board or hear of it, I will take care duly to apprise you, and secure that you get an opportunity of rejoinder, either personally or by letter, as you may desire.

"Believe me, &c.
(signed) "*Denis Shine Lawlor.*

"James Lynam, Esq.
8, Hollymount, Ranelagh, Dublin."

No further steps were taken in the matter. I will now read the paper that is here alluded to; it is dated April 8th 1852.

"To the Board of Guardians of the Killarney Union.

"Gentlemen,

"It is four years and three months since I commenced the valuation of the barony of Magunihy, yet it is not finished. In the meantime you have been obliged to employ a valuator yourselves. He commenced the valuation of the Killarney Union three years after I had commenced it, and he has done some since. You had to pay him 150*l.*, but he gave you value for it. You have paid for the Ordnance valuation about 600*l.*, but you have got nothing for it. This surprises you very much. I fear you blame me for it, but the fault is not mine. How-

Mr. *J. Lynam.*
3 June 1869.

Mr. *J Lynam.*

3 June 1869.

ever, I feel bound to give you the following explanation of the causes of the extraordinary delay and expense.

"I finished the valuation of the barony of Magunihy in October 1849, except about six weeks' work, which I did in the following spring. The calculations only remained to be done. Had I had the power to get the calculation done, I would have made them keep pace with the field work, and the books of the barony would have been given up to you complete before the spring assizes, 1850. The first book calculated was that of the parish of Aglish, in May 1851, three years after I had written it.

"In the meantime I was employed in other counties. In January 1851, I was ordered back to Killarney to get more information, strike a scale by which to reduce my field valuation to the proper scale for the times and the locality, and to 'settle finally the amount for each tenement so as to be wholly accountable for all, and to defend it against all appeals.'

"I made the suggestion that I should have the settlement of the barony valuation myself; that it should not be meddled with, or muddled by the superintendent, and that I should be wholly responsible, and go forward to all the appeal meetings and defend it myself.

"I was glad of this, that I should have the settling of my work myself. I knew that the Ordnance valuation was published too highly in Kilkenny, Tipperary, &c. I resolved that Magunihy, the first barony to be published in Kerry, should be on a fair scale.

"I knew, also, that the valuation was greatly delayed in the Dublin office, and I resolved to make an effort to prevent that delay; and having met the general superintendent of the valuation at appeals in Callan, I proposed him the following plan of proceeding: I said to him, 'I will settle finally the amount of value of each tenement, and enter it in the poor-law sheet, and when I will have a parish finished in this way I will send it up to you; you can then get it copied and sent to the printer, and get the fair map, references, and all the office work done while I will be settling another parish, which, when done, I will immediately send up, and so on; so that when I will have the last parish done all the others will be printed, and all the office work of them done; so that the barony may be published in two or three weeks after I will have settled the last parish, and before new alterations can occur in the country.' He warmly approved of that plan. I was suprised to learn that no surveyor had been sent before me to do the revision of boundaries, names, letters, &c., which was far the most tedious part. I said to the superintendent, 'You'll have to send a surveyor, of course.' He said, 'Aye, and a right good one, if you find there are many alterations.' I said, there were many alterations. Everyone knew that many alterations had occurred in Kerry during 1848, 1849, and 1850, but no surveyor was sent. I then went to Killarney to commence the final settling of the valuation of Magunihy Barony, as directed by Mr. Griffith, and mentioned above. In order to do that, the first thing necessary was that the books should be calculated, and the amount of each tenement entered opposite the name. On opening the books I found, to my astonishment, that not one of them was calculated. I immediately returned some of them to the office, requesting they should be calculated as quickly as possible. They were returned to me with a refusal, on the ground that it would be better not to calculate them till the boundaries should be revised. There was some reason in that, but why did he not send a surveyor to revise them; still, though he promised to send one, he did not, and I was obliged to revise the boundaries myself, having nothing else to do. I revised the boundaries of a parish, Aghadoe, but as I every day expected that a surveyor would arrive on the next, I did not look after the levelled cabins, nor any cabins without gardens; I left that to be done by the surveyor when he would come. I sent up the books and maps to Dublin to be calculated. The superintendent returned them to me with a refusal to calculate them until I would complete the revision in all details, cabins and all. I sent them back to him, with an explanation, and telling him that it 'would be a useless waste of time' to do such details. A surveyor should be sent to do it; he sent the books back to me again with a long official letter, dated 25th February, ordering me peremptorily to do all the detail of surveyor's revision myself: 'It will be necessary to keep the numbers regular, and to coincide in all the documents, books, and maps, &c.,' 'and they' (the documents) 'are returned to you for that purpose, and you are directed to make those amendments before you proceed with any other work.' (Signed) 'John B. Greene, General Superintendent of the Valuation of Ireland.' I had then no alternative but to go to every cabin, every cabbage-garden, as well as every farm, and ascertain the name of the occupier and lessor of each, and in every case where an alteration had taken place during the preceding four years to re-arrange the names, numbers, and letters in two maps, two house books, a land book, a perambulation book, and a set of poor-law sheets; and the business was rendered exceedingly complicated and tedious by another rule requiring that each farm or garden should have a number, and each house a letter, so that a change in one cabin or farm generally required a change in the order, numbers, and letters of several others. I was astonished that he would not send a surveyor to do them at 30 *s.* a week, instead of forcing me to do them at 4 *l.* 12 *s.* a week. I was ashamed to be going over the same ground and round the same cabins I had valued four years before. I wrote to the general superintendent again, requesting a surveyor; the reply was, that 'one would be sent as soon as one could be spared'; still he was not sent. I had then no alternative but to do so; I laboured as hard as possible, in hopes to remedy the carelessness of our officials, and having revised all the seven documents of Acglish, I sent up the books to the office with the following letter:

'Killarney,
'Dear Sir, 14 March 1851.

'I send by coach the land and house books and the poor-law sheets of the parishes of Aglish and Kilcredan, together with field sheet No. 58. I will send the like document of Aghadoe on Monday, and Killarney in a few days. I am anxious that the land items should be calculated and entered in the poor-law sheets, together with the houses, and the documents returned to me as soon as possible. When I get the four parishes

n that state I will settle finally each item, and nake them in all respects complete,' &c. &c.

(signed) ' *James Lynam.*

' To John B. Greene, Esq.'

" Those books might have been calculated, arranged, and returned to me in 10 or 12 days, but hey were delayed in the office for seven weeks. I again wrote requesting a surveyor, but got no reply; so I was obliged to go on doing the surveyor's revision for more than three months.

" At length, in the month of May, more than hree months after I commenced the revision, he often-promised surveyor arrived. At the ame time I got the calculated books of a parish, with the following note:

" Memorandum.

" 100, Baggot-street, 3 April 1851.

" Documents, as per invoice, forwarded to you his day; those of the remainder of the barony, except Killaha and Kilcummin, will be sent on Wednesday or Thursday; also, the contents of he townlands required. Mr. George Kelly, surveyor, will be with you on the 5th or 6th, and will assist in entering the valuations of the houses, nd setting right the small tenements in the poor-law sheets, which are at present in a very inaccurate state.

(signed) " *John Greene,*
General Superintendent.

" To James Lynam, Esq.

" Having now got the assistance of a surveyor, nd got some calculated and prepared books, I hoped to get on well. In this, however, John B. Greene, General Superintendent of the Valuation of Ireland, disappointed me. The deliberate written promise in the above note was never fulfilled. The documents of the remainder of the barony were not sent to me; those of Killarney parish were revised by me in all detail according to orders, and sent to the office early in April. I wrote several times for them; they were never sent to me.

" Read the following note:

" Dear Sir, " Killarney, 3 May 1851.

" In reply to your request for an estimate of the time it may take me to complete this barony, I beg to state that I can have it completed by the middle of July, if you get the calculations done and given to me as I require them. I wish you could have sent a surveyor three months ago, when I wrote for one, and got the calculations done quickly when sent up, and the barony would be completed now. Killarney, Killaha, and Kilcummin are similar, and similarly circumstanced, and I wish to consider them together. I hope you will send them by the 10th. Get Kilcummin calculated, and send me all the documents of Killaha with the contents, and I will do the calculations myself the next wet day.

" I remain, &c.
(signed) " *James Lynam.*

" To John B. Greene, Esq.

" Still the books were not sent, but instead hey sent me long lists of alleged differences between my books and maps. On looking over hese lists, and comparing the books and maps, I saw that the office people had neglected to copy he boundaries of several lots to the office copies;

another cause of delay. The following letter shows how matters were going on:

Mr. *J. Lynam.*

3 June 1869.

" Dear Sir, Killarney, 18 May 1851.

" A few days were, as you suppose, enough to value the altered lots. During the three previous months I was, as you know, almost entirely occupied at surveyor's work. Mr. Griffith directed me, in Ennis, to go through this barony, get information, revise my valuation in what cases I might think necessary, and, finally, settle the valuation of each tenement so as to be accountable for all, and to defend it against all appeals.

" The first thing necessary for me to have was the calculated field-books of 80,000 or 100,000 acres; up to the present time I have got them but for 20,000 acres, and these have reached me but a few days since; with them I am going on. Before I will have it and the town done, I hope you will send me Kilcummin, Killarney, and Killaha parishes. I hope to have my part of the whole barony done, that is, the settled value of each tenement entered, by the end of July. There will be referencing, copying, &c., to be done after that by the surveyor. The townland valuation might be published before the summer assizes, if that were thought desirable.

" I remain, &c.
(signed) " *J. Lynam.*

" To John B. Greene, Esq.

" There was no reply sent to the letter; but obstructions were still thrown in my way, and even in the way of my assistant surveyor, as the following letter shows:

" Farronmanagh,
" Dear Sir, 21 June 1851.

" I have written to the office for sheet 48 (which I sent up some time ago), and I have not yet received it; if I had it, I could finish the parish of Kilbonane on Tuesday next, as I have nearly three-quarters of it done already; it would be better, if possible, to complete it before I take up another parish, but I am at a standstill for the sheet (map). What shall I do? &c. &c.

" Yours, &c.
(signed) " *George Kelly.*

" To James Lynam, Esq.

" That map was sent up early in June. The business to be done with it in the office was merely to copy on to the office map a few new boundaries, and could be done by a draftsman in an hour, yet it was kept in the office, though repeatedly written for, for a month; such was the gross negligence of the office people, or their systematic plan of obstructing me, in finishing the valuation of your barony.

" My mind and feelings are not of a nature to allow me to be a party to such a course. I was annoyed and grieved to see the work of your union delayed so very long, and to see the growing expense of that work, which you would have to pay. I therefore made another effort, at the risk of incurring the ill will of the powers that be, for who can tell the people in power their faults without incurring their ill will? I wrote as follows:

" Dear Sir, Killarney, 10 June 1851.

" I think it very strange that you have not sent me the calculated books of Killaha, Killar-

Mr. *J. Lynam.*

3 June 1869.

ney, nor Kilcummin. One of these parishes is revised; the others require little revision, and as I long since informed you, they are the parishes it would be better to settle first; yet they have been delayed in the office, while the western parishes, which are not revised, and which, as I long since informed you, ought to be left last, have been calculated and sent to me. I must now condense and reduce the prices of the lots myself, and lose much time at what should be done by a surveyor.

"As this is but one of a series of delays that have been thrown in my way since I came to the barony, I feel bound to call your attention to it, that you may prevent such mistakes in future. Of course your object is to give me every possible aid, and that in the kindest manner; still you have really delayed the finishing of this barony three months. I would have revised and settled the valuation in the three spring months if you had given me a surveyor last February, when I asked for one, and got the calculation done quickly, when I sent up the books; now it cannot be published until after the assizes. I know your goodness will prevent your being annoyed with this candid statement.

"I remain, &c.
(signed) "*James Lynam.*
"John B. Greene, Esq.

"It is apparent from that letter I had some object in view in writing it; that was, as soon as I could manage to effect it, that there should be an inquiry into this matter, and that the system should be corrected. Besides, I had very good reason to believe, for I was informed by a highly respectable valuator on Sir Richard Griffith's staff, that there was a determination at head quarters to put me off the service. I can give the particulars, if necessary. I felt that this system of delay, which was regularly carried on to so great an extent by the office, was for the purpose of having charges brought against me on some future occasion. That is the reason why I wrote that letter, that it might be fixed and understood to whom the blame was to be attached;" (viz., to the superintendent, John Ball Greene, Esq.)

2241. *Chairman.*] You understood that it was intentional on the part of the office?—Yes; I was told in the county of Clare when walking in the garden of a certain gentleman, by one of the most respectable valuators on Sir Richard Griffith's staff, that before long I should be off it. That was before I went to the county of Kerry to do the revision. I then go on to state, "There is a sufficiently plain statement of the delay and expense in furnishing the valuation of your barony, and the blame is plainly thrown on the general superintendent, in order to give him a full opportunity of denying or explaining the charge if he could. Does he attempt to do so? The following is his reply.

"108, Baggot-street,
"Dear Sir, 14 June 1851.
"I beg to acknowledge the receipt of your note of the 10th instant, and to state that the calculated books of Kilcummin and Killaha will shortly be sent to you.

(signed) "*John B Greene,*
General Superintendent.
"To James Lynam, Esq.

"I looked on that letter as a full acknowledgment of the statement in my note, and a promise to manage better in future. Vain hope! Mr. John B. Greene never fulfilled that official promise; he never sent me the calculated books of Kilcummin, nor Killaha, nor of Killarney, Killnamare, nor Mullatriffe. Now, could any one, after reading these two letters, suppose it possible that Mr. John B. Greene could, 24 days after writing that letter, concur with, write down and transmit to me a statement of Mr. Griffith; that he, Mr. Griffith, was 'surprised at the length of time I was revising the barony'! Impossible, you will say; but suppose that two high functionaries, wearied with the toils of office, should go on a tour through more civilised countries, and should there see the quick march of the arts and manufactures, and the rapid way that business is done; suppose, for instance, that they had been to see the Exhibition, and been dazzled with its glories, it is possible that on resuming business in Ireland, it might strike them that the valuation of Magunihy Barony was very long in hand; three years and eight months, and full of the idea of their own infallibility they might forget that their own mismanagement was the sole cause of the delay. Such was actually the case, and Mr. John B. Greene sent me the following note:

"108, Baggot-street,
"Dear Sir, 8 July 1851.
"Having only returned from London yesterday, I now beg to acknowledge the receipt of your note of the 24th ultimo, and in reply to state that I laid it before Mr. Griffith, who seemed much surprised at the time you have taken to revise the barony of Magunihy. I now request you will inform me if you are still of opinion that the revision will occupy you till the 15th or 30th of August.

(signed) "*John B. Greene.*
"To James Lynam, Esq.

"I reply as follows:

"Miltown,
"Dear Sir, 10 July 1851.
"It is just as I foresaw, that Mr. Griffith should be surprised at the time that I have been in this barony. For five months I have been in a fever about it. It appears I cannot, by letter, make it understood why I have been so long. My letters, of the 18th of May and 10th of June, were as plain as I could write. Let me be allowed to go to Dublin and explain all verbally. If there be other work required to be done it would be better to send me to it for some time till the poor law sheets of Killarney, Kilimmin, &c. be made out, and the lots condensed. I could show an assistant how to make them out, that very little of my time would be required. I have done all the parishes, of which the poor law sheets have come to me, 30,000 acres. The parishes in the office contain 130,000 acres. If they were arranged according to my ideas I could revise the valuation of them in about two months, and leave them ready for the printer.

"I remain, &c.
(signed) "*James Lynam.*
"To John B. Greene, Esq.
"108, Baggot-

" 108, Baggot-street,
" Dear Sir, 12 July 1851.
" In reply to your note of the 10th I think your suggestion to come to town might probably be advisable, under the circumstances stated. If an office assistant can do what you are employed at, I think for the benefit of the service it would be desirable to have it so done; be so good as to bring up all the documents of the barony with you, except those required at Mr. George Kelly's.

(signed) " *John B. Greene,*
" General Superintendent.

" To James Lynam, Esq.

" I immediately proceeded to Dublin, and took the books and maps I had to the office. While waiting till the superintendent would have leisure to see me, I walked out for a few minutes, and when I returned the books and maps were removed. I asked for them. I was refused. I offered to explain that moment the cause of the alleged delay. He would not hear me. I begged of him to give me the papers of the parish I had in hands, Kilorglin, which I would furnish in a day or two. He refused to give it. I told him that I had reserved several cases in other parishes for want of certain information, and that I could settle them then, if he would give me the books. He refused. I then asked for other work to go on with. He said there was none for me; so I had to walk off idle."

This was after 15 years' continuous service in the establishment of Sir Richard Griffith, during which time there never was even the smallest allegation of inaccuracy or neglect, or anything else made against me by Sir Richard Griffith, or anybody else; on the contrary, he himself spoke of me privately and publicly at the public appeal meetings in Kerry, Dublin, and King's County, as one of his very best men. At a dinner party, where Sir Lucius O'Brien, now Lord Inchiquin, was present, he spoke of me in the highest terms. I will read to the Committee a letter of Lord Inchiquin on the subject.

2242. Mr. *Hunt.*] Is it a letter respecting your dismissal?—I never was dismissed.

2243. With respect to your not being employed?—No; it is a letter telling me his opinion of me as a valuator, and Sir Richard Griffith's opinion of me, which he heard at his own table:

" Sir, Dromoland, 22 Oct. 1851.
" In compliance with your wish, that I should state my impression of your capacities, with a view to your obtaining a situation in the company forming for the purchase of estates in Ireland, I can say that, in acting as a Commissioner for revising the valuation of the county of Clare, made by Mr. Griffith, I had an opportunity of witnessing the extreme accuracy with which your portion of the business was conducted, and the readiness and intelligence with which your evidence was given. I may mention also, though Mr. Griffith will probably himself be ready to testify in your favour, that you were spoken of by him as one of his best men, and that your opinion in matters of valuation appeared to have with him the greatest weight.

" I am, &c.
(signed) " *Lucius O'Brien,*
Lord Lieutenant and M. P.
for the County of Clare.

" To James Lynam, Esq.,
2, Lennox-place, W., Dublin."

Mr. *J. Lynam.* 3 June 1869.

That was written subsequently to my removal from the Valuation Office; and the circumstances referred to by Lord Inchiquin of his having seen my valuation and heard it spoken of by Sir Richard Griffith were subsequent to the time of my making the valuation of Kerry. Lord Inchiquin alludes to a large and important appeal meeting held in Ennis in Clare County, at which there were an immense number of appeals against the valuation. Sir Richard Griffith was in the chair, and Sir Lucius O'Brien and several other landed proprietors were there as a committee of the grand jury to hear and determine the appeals. I was a witness for the valuation, having revalued several of the appealed townlands. I found that some of the valuations were wrong, and that the appeals were good. In other cases I opposed the appeals. Several of the appeals remained unconsidered for want of second valuations; and it was agreed that the list should be handed to me, and that the valuation should be left entirely to my decision. That was after I had made this so-called bad valuation of Kerry. There are some other letters I should like to read:

" Sir, Bunratty, 11 August 1851.
" In reply to your letter of the 9th instant, I am happy to be able to certify that your conduct while engaged in the general valuation of this county was highly approved of. I was one of those appointed to attend with Mr. Griffith on the revision of the valuation, and can also certify, very few exceptions were made to your valuations. I attended in Ennis for five days, and as well as I can recollect, except in two or three trifling instances, your valuations were confirmed.

" I am, &c.
(signed) " *Thos. Studdert,* D. L.

" Mr. James Lynam.

" Sir, " Dromoland, 11 Aug. 1851.
" I am happy to be able to bear testimony to the satisfactory manner in which you conducted the valuation of Clare, in those parts with which I am acquainted, and also to state the opinion of others, as well as my own, of the accuracy of your judgment in comparative valuation.

" I am, &c.
(signed) " *Robert O'Brien.*"

" Sir, Loughrea, 18 Nov. 1845.
" I have much pleasure in communicating to you my approval of your valuations of the baronies of Leitrim and Longford, in the county of Galway, and I have also had the satisfaction of hearing, from several quarters, a very high opinion expressed of your exemplary conduct and constant attention to business during the period you were engaged in making the valuation of those baronies. I am happy to say it is in my power, in some measure, to prove the estimation in which I hold your services; and I therefore beg to inform you that your pay is to be advanced from 3 *l.* to 4 *l.* per week, to commence from the 1st of November instant.

" I am, &c.
(signed) " *Richard Griffith.*"

2244. Have you any letters from Sir Richard Griffith, between 1845 and the time you were discontinued?—Several letters, but none upon this particular subject. I think I never received

 a letter,

Mr. *J. Lynam.*

3 June 1869.

a letter, between 1845 and the present time, from Sir Richard Griffith, expressing either satisfaction or dissatisfaction.

"General Survey Office, Dublin,
"6 August 1842.

"Mr. James Lynam was employed by me, as surveyor, in the boundary department of the Ordnance Survey of Ireland, under the immediate superintendence of Mr. Henry Buck, for two years. Mr. Buck reports favourably of the zeal and accuracy with which he performed the duty entrusted to him, and I can myself speak as to his steadiness and attention, when employed in my own office, in Dublin. Mr. Lynam leaves my establishment with a high character; and he has been discontinued solely in consequence of a general reduction. He is a neat draftsman, and I think he will be found steady and accurate, both in the field and in the office.

(signed) "*Richard Griffith.*"

"R. E. Office, Weedon,
"Sir, 25 August 1833.

"It will, at all times, afford me pleasure to certify as to your good character and abilities. The latter, I have no doubt, have improved in your present employment by application, and the former I can vouch for during the period you served with me, which, to the best of my recollection, was seven years. Persevere in whatever you undertake, and I have little doubt, with your talent, you will ultimately meet with success. Wishing prosperity to yourself and the other young man with whom I was acquainted in the E district,

"I am, &c.
(signed) "*Frederick English,*
Captain Royal Engineers."

It is stated that I was dismissed for having made a bad valuation of Killarney. In fact, there was no dismissal at all. There was no letter sent to me nor any message from Sir Richard Griffith, or Mr. Greene, or anybody else, telling me I was dismissed. The statement that has been made pre-supposes several things. It pre-supposes that I had made a valuation of Magunihy, and finished it out of hand; that a suspicion arose at head quarters that there were errors in the valuation: that the lands were gone over by some competent valuator and re-valued; that there were differences found between his valuation and mine; that I was called upon, and given an opportunity to defend my valuation in opposition to the other; that I failed, and that I was then dismissed. That would have been a very proper proceeding. Not one of those circumstances occurred. In the first place I had not handed in the completed valuation. It was snatched away from me, when I turned my back, by Mr. Greene.

2245. In the office?—He laid a trap for me, as you see by his letter of July 12th, 1851. When I went up these maps were snatched away from me. In the next place I was not dismissed by any formal letter, or message, or statement; there is no such thing in existence. I pitched the papers out of my hands; I was insulted, and I went to my lodgings in Dublin; I made a bundle of all the papers I had belonging to the establishment, and in half-an-hour they were in his hands. No check valuator or other valuator was sent to the barony till long after I had left the valuation. The dates will show that.

2246. I understand your object in calling the attention of the board of guardians to these occurrences, was to show that the delay took place through no *laches* of yours, but owing to the inefficiency of the management of the office under Sir Richard Griffith and Mr. Greene?—It was owing to the very gross mismanagement on their part, of which mismanagement I had frequently warned them and they would not correct it.

2247. Your opinion is, that it was more likely to have been intentional than accidental?—I believe it was intentional, and I have reason for it.

2248. Will you state your opinion as to how the tenement valuation was carried on, and explain, if you can, the great time that it occupied, and the cost incurred?—The tenement valuation on which I was employed for some years, was carried on in the ordinary way. A surveyor or two preceded with the Ordnance sheets, ascertaining the boundaries of the farms, and marked them on the Ordance sheets; he also collected the names of the owners and occupiers, and arranged them in books; these were handed to the valuator, whose business it was to dig the soil in several places, to ascertain its depth and quality, and the nature of the subsoil; and from his knowledge, professionally as a valuator, he was expected to write down the value per acre of each lot.

2249. What time did that valuation occupy, and in what time, in your opinion, ought it to have been completed?—The valuation of the county of Tipperary was 7½ years in hand. The barony of Magunihy, in Kerry, was four years; Traghticonnar, in Kerry, five years; Duhallow, in Cork, six years; Lower Ormond and Upper Ormond, in Tipperary, seven years. None of those baronies were finished at the date when the return from which I am quoting was made.

2250. Can you state in what time, with proper and efficient officers, the valuation of those baronies ought to have been completed?—Any one of these baronies should have been completed effectively in about two years and a-half by one valuator and an assistant.

Monday, 7th June 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. Fitzwilliam Dick.
Colonel Forde.
Colonel French.
Mr. Herbert.
Mr. Hunt.
Mr. George Moore.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. JAMES LYNAM, called in; and further Examined.

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2251. *Chairman.*] I ASKED you whether you considered that the valuation as at present existing is satisfactory; whether, considering that it cost so large a sum, and that it was for so considerable a period before any results appeared, there was cause for dissatisfaction?—My opinion is matured on the subject from an immense extent of actual observation; I think the tenement valuation of Ireland is far better than any valuation ever made before, but it is not as accurate or as relative as it might have been, and ought to have been; I know this from personal experience; for instance, on the banks of the Shannon the tenement valuation of several of the meadows and pastures is lower than the townland valuation of the same lands made previously; the townland valuation of these lands along the Shannon was made before the Shannon works were executed; the tenement valuation was made subsequently to the execution of the Shannon works.

2252. When you allude to any valuations made before, do you confine your observations to the townland valuation?—I allude to the poor law valuation and all the public valuations that were made before; the tenement valuation is better than any of them.

2253. Do you consider it correct as to value, or even correct in relative value?—It is not correct in relative value, and this is my reason for thinking so: with regard to the Shannon lands the tenement valuation of these lands was made subsequently to the Shannon works, and in the schedule of prices on which the tenement valuation was based, grass lands ought to be valued higher than they were valued in the townland valuation, because the schedule of prices for the produce of grass in the tenement valuation is higher than that in the townland. If the intrinsic value of these fields along the Shannon remained the same from the date of the townland valuation to the date of the tenement valuation, the tenement valuation of this land ought to be higher. The fact is, it is lower. I have not here a list of the townlands; but, in my examination before the Select Committee of the House of Lords on the Shannon works, I put in a list of these townlands bordering the Shannon, in which the tenement valuation, made subsequent to the execution of the Shannon works, and on a scale of prices which required that the grass lands should be higher than in the townland valuation, was, notwithstanding those two elements, actually lower. In making out a list of townlands in my evidence before the Committee of the House of Lords, I selected the townlands which were altogether grass which contained no arable lots, in order that the comparison might be a just one. Then, again, I may refer to some property of which I was agent for several years; Mr. Ruthven's property. It consists of different qualities. One farm on that property is an exceedingly valuable island, called Innishark, in the river Shannon, a little below the town of Bannagher. The tenement valuation lowered the value of that land, so that it is less than the townland valuation, although the lands are exclusively used for fattening purposes. The land will fatten about a cow per acre, and it has a characteristic of good grass lands, that it will fatten old cows. You can say nothing better for any grass fields than that.

2254. I believe a cow and a sheep per acre is the utmost that you can put upon the best lands in Ireland?—Yes, there are a few that will do more. The valuation of that is at present 180 *l.* a year. Now, I know well that its value to a rich grazing farmer would be nearer 300 *l.* In fact, a rich farmer took a lease from me when I was agent at 2 *l.* 10 *s.* per acre, and there are 110 acres in it. There are parts of the same estate close to where I live, which are poor lands. My own farm contains about 200 statute acres, and the valuation of that tenement is precisely the same as my rent. I could have lowered it easily if I had appealed to the quarter sessions, but my friends insisted that it would not be right for me to make myself conspicuous against the valuation. There are other farms of the same kind of land, bad in quality, that are valued higher than the rents. The universal rule with regard to Sir Richard Griffith's valuation in Leinster and Connaught is this: all the good ground is valued too low, and all the bad ground is valued too high; the intermediate lands are about relative. If you take the intermediate lands as properly valued, then some good lands are 10 *s.* or 15 *s.* an acre too low, and the poor lands are valued nearly double. That is the rule which you may follow, and to the accuracy of which I will pledge myself. I suggested to Sir Richard Griffith several times when I was on the valuation, that he was wrong in his scale; that is, in the interior construction of the scale, not in the scale absolutely. I drew a sketch for him, and I urged upon him the propriety of

Mr. *J. Lynam.*
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changing the scale. He spoke to me in a very decided manner, but nothing was ever done.

2255. Do you consider that a valuer should have some knowledge of botany, chemistry and geology, before he is capable of being classed as a first-rate valuer?—Before he is capable of being classed as a first-rate valuer, I am firmly of opinion that he ought to have a knowledge, above all things, of botany; geology is certainly useful, and he ought to have a knowledge of that. I know men who are very good valuators, some of them were on Sir Richard Griffith's staff, who had no knowledge of geology, chemistry, or botany; they would not know limestone from sandstone; I have seen them mistake one for the other repeatedly, yet they were very good valuers. But in the case of a great Government establishment that is to expend hundreds of thousands of pounds, an establishment representing the British Government, and considering the state of science and knowledge of the present day, I say it would be a most disgraceful thing to appoint men to these offices, and to give them 300 *l.* or 320 *l.* a year, who are to be examined by the Civil Service Commissioners to see whether they can spell tolerably well. The Civil Service Examiner, in a letter to Mr. Greene, says, "Unless otherwise advised, we will examine them at least to see whether they spell tolerably well," or words to that effect. I think Mr. Greene, in his evidence said, that he thought that in any future valuation these would be the best class of men. I say, that considering the progress of literature and science in the present day, it would be disgraceful if the British Government were to appoint, in any new valuation, men who could merely read and spell tolerably well, men who are what are called agriculturists, that is, common stewards. If I were the Commissioner of Valuation, I would say with Falstaff, that I "would not march through Coventry" with such men.

2256. Do you think that that class of men who are merely agriculturists having knowledge of reading, were fit, under any circumstances, to be appointed valuers?—Under the circumstances that no better could be got. I think Sir Richard Griffith could get no better at the time, so that he was obliged to employ men that he otherwise would not have employed, and whom it would be ridiculous to employ now. I know the case of a Mr. McCulloch, of Londonderry, who was a tutor to a gentleman, I think a Mr. Knox. He acted as tutor during part of his time, and during the remainder he was in an office of a linen merchant, serving out patterns for the girls to work muslin. From such a position he was appointed a valuator; he said to two friends of mine, one of whom is living at the present moment, that he did not know why he was appointed a valuator, for he had no knowledge of land or of valuation, but he was an intelligent man, and as soon as he was appointed he set himself to learn as fast as he could: he tried to do the work conscientiously, and I believe he became a moderately good valuator afterwards.

2257. Then you seem to think that there is a justification for the appointment of men who could only read and write moderately, because they had some knowledge of agriculture?—At that time there was an excuse for their appointment, because it was difficult to get others; but if there is to be a new valuation there can be no difficulty in getting men; we have young gentlemen in Ireland who come to London and stand competitive examinations for the Civil Service of India, for the engineering department, and many other departments; numbers of our youth take high places in these competitive examinations in London, against the whole kingdom. Is it reasonable then to say that you would not get men fit for this office? I may mention the case of my own son, who when under 21 years of age came to London last year to stand a competitive examination for the engineering service in India, and he passed number six against the whole kingdom; consequently he had his choice of districts in India, and having made himself acquainted with the climates of the different portions of India he selected Mysore, which is the most healthy part of all India, where he is happy in performing his onerous duties. There are hundreds like him; I have four more such coming forward.

2258. Have you seen those field books belonging to the office, with regard to which evidence has been given by Sir Richard Griffith and Mr. Greene, to the effect that they are able to do certain work in the office from those maps and books?—I have read the evidence with great astonishment. (*A field book was handed to the Witness.*) This is one of the field books, but I have no map. It has been said that they can divide the value of a farm into two parts, when the farm is actually divided in the country. I do not think it is possible to do such a thing, from my own knowledge, and from what I have heard from valuators of even longer experience than myself, I can say that there are no such lines laid down on the maps as those described by Mr. Greene and Mr. Duffy, to show the value of this portion or that portion of a lot. Take the case of a farm of 100 acres, and suppose it to be divided into two lots. Now, in Connaught particularly, and in nearly all Ireland it is very rare to find 50 acres of land uniform in value. The values are all mixed up. Even in Mr. Pollock's estate which he has improved to such an enormous extent there is no such thing as one field of uniform value. I have gone over all his estate. What every valuator does is this: after examining a lot he writes down, if he does write, "One-third at so much, one-third at so much, and one-third at so much; or one-half at so much, one quarter at so much, and one quarter at so much. That is called the lot. There is no case in which a lot with one price attached to it is uniform in the opinion of the valuator, but he makes a mental average. Mr. Greene said in his evidence that the valuer takes his horn scale and draws lines on the maps, separating the lot into portions of different qualities. He does no such thing; no valuator has been doing that. Then Mr. Greene says that the valuator takes his scale and calculates the area of each at the different prices, and then puts down the whole. There is no such mental, or mechanical, or scientific process gone through. He looks at the ground, and says to himself, "Half is worth 25 *s.* an acre, a quarter is worth 20 *s.* and a quarter is worth 18 *s.*" (I only select these numbers to show the principle.) The average of that would differ two or three shillings an acre from the upper and lower qualities. He writes down that average. Then, if Sir Richard Griffith, or Mr. Greene, or Mr. Duffy will take hold of that map when it comes into the office, and take hold of the book, they have no means of knowing whether the bad part lies to the right hand or to the left.

eft. With regard to what is called deductions, f there be a portion of the land that is a good leal worse or a good deal better than the rest, nd that would be too far different from the verage price to put into the average price of he lot, he says with regard to that, "Five acres t so much"; but he does not put down upon is map where that bad or good bit lies, and it s impossible for any man in Sir Richard riffith's office, looking at a map made four or ve years ago, with a book in his hand, to know here the deduction is, to the north or the south, he east or the west of that lot; I speak from xperience. It was said by Mr. Duffy that these eductions were so small, that even though their alue differed considerably from the average, ey would make little or no difference in the hole. I beg the Committee to remember that Ir. Duffy was no valuator; he would not tell ou that he was capable of valuing a farm; he a honourable man, and a man that I have a reat respect for, but he would not say that he ver valued a farm, or ever knew how to value ne; he was not in the field, and therefore oes not know how they proceed except from urmise, and his evidence in this matter is quite rong. It is a fact, well known to me and many thers, that these deductions frequently amounted o five, or six, or seven acres, either much better r much worse than the average, and the valuaor did not mark definitely and permanently on e map where the good or bad portion lay; we ften did so in pencil mark. Frequently we ntered the three or four portions that we aveaged for the price of the lot, but we rubbed the encil marks out very carefully, and it was a ule in the office that if we did not rub them out ey should be completely rubbed out there, in der that the subsequent valuator might not be uided by them.

2259. *The O'Conor Don.*] Did you ever know eductions to amount to 10 acres or 15 acres?—I cannot say at present. Here is an entry in the eld book: "Burrower, Lord Kenmare, onealf good clean old pasture on sharp loose soil, he rest medium arable, 18 *s.* 6 *d.*" That was veraged in my mind. There is no note whatver of the difference between the two; the proability is that there was three or four shillings ifference between them. Then there come the eductions: "Soil under plantation, 10 acres." hat could be ascertained on the map, because is plantation. "Moory soil, 5 acres, 15 *s.* 6 *d.*" hat cannot be ascertained.

2260. Do those books and maps of the tenement valuation show clearly the nature and quaty of the land, and the value of it?—The books nd maps do not show the value of the land as it as intended to be published. The price as ntered in the book in the field had to be changed o a great extent before it could be brought to he proper valuation of the land. Here is a lot n the town of Raheen: "Brian McSweeney, ell reclaimed moory arable, now in meadow, 1 *s.*" I do not see a deduction here exceeding ive acres; the greater part of them extend to hree or four acres. Here is one: "Red bog, art soft, 55 acres, 6 *d.*, also reclaimed mountain, ix acres, at 7 *s.* No one in the office could find which part of the lot this deduction is in. 'Pasturable bog, 3 *d.*," "pasture, three acres t 1 *s.*" Now no man could find out in the map r in the book where those three acres lay. If we had a map we could see whether these lines were there. As far as my experience and knowledge go, the lines that Mr. Greene and Sir Richard Griffith described as being on the maps showing the differences within a lot, do not exist. I never saw such lines, and I believe there are none such in existence except in a mere chance case; there may be a few in a chance case, or there may be a case prepared for the purpose.

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2261. Mr. *Fitzwilliam Dick.*] You never saw such a map?—I have never seen a map of a valuation which showed by lines the differences of quality within a lot, and my firm belief is that there is no such thing in existence; in fact, I know there is no such thing in existence, and I venture to say, with all due respect to those gentlemen, that they have been trying to mislead you on that point. Their evidence is not correct.

2262. Who do you mean by "they"?—Sir Richard Griffith, Mr. Greene, and Mr. Duffy have stated to the Committee that on the maps as they lie in their office there are lines drawn showing distinctly the different qualities of land within the boundary of what we call a lot, which is often a smaller division than a farm, and they say, with regard to the deductions that have been mentioned, that there are lines drawn showing in what portion of the lot the deductions were situated. All this evidence of theirs is quite wrong.

2263. *The O'Conor Don.*] I think they said figures?—No valuator puts down such things except in pencil marks during the day; they write down the prices and the descriptions in the field books generally in the field, but they often reserved it for a wet day, or when going in from the heat of the weather, when they wrote them down in the book from pencil notes made on the maps, but the pencil marks were invariably cleaned out; they never wrote anything on the map in ink; if they had not rubbed out the pencil marks it was a rule that when the maps went to the office they were then to be completely rubbed out, so that there is no such thing as the lines and figures as stated in existence.

2264. *Chairman.*] Have you considered the subject of the expenditure for revision in Ireland?—I have, carefully.

2265. Do you consider that expenditure to be very large?—I consider it to be excessive.

2266. Do you consider that it could be done equally well for a small portion of the money now annually paid by the Treasury and the county?—I think it could be done for a third of the expense, about 8,000*l.*

2267. The total expenditure being 24,000 *l.*?—Yes.

2268. Have you ever considered what the annual revision of Galway, Roscommon, and Mayo, two of the largest, and a middle-sized county in the west of Ireland, may be done for?—Yes, I know those counties very well, as I live in Galway and have a great deal of business in Roscommon; and I know that I should be glad to get the revision of those three counties for 700*l.* a year. I would undertake to do them to the satisfaction of the grand juries, and of the revising barristers of the counties, and to the entire satisfaction of a gentleman from the Inland Revenue, if such an officer were appointed by the Government, and I would do it on the condition that I should not be paid unless I gave full satisfaction.

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2269. For less than a third of the amount at present levied?—Less than a third.

2270. Do you think that Government could afford to do what we require on the Shannon if they would curtail the expenditure on the revision to the amount for which it could be efficiently done?—Yes. I am willing to give a bond for 500 *l.* for the proper execution of my duty.

2271. Do you consider that any arrangement could be made that would be satisfactory, to leave the management of the general valuation in its present hands?—I believe that no arrangement, under the present superintendence, can give satisfaction in Ireland. It is impossible that the work of valuation can go on as it should go under the superintendence of gentlemen who are themselves totally incompetent as valuators. It is a well-known fact, that the present Commissioner and the previous Commissioner had no qualification as valuators. I believe that a good deal of the work was due to the late Mr. Kelly, who was the valuator for all Ireland for a number of years. It was he who valued the land, and not the men in the field. If I am permitted, I will tell you how he did it.

2272. You can state it shortly?—There was only one instance during the many years that I was on the valuation, in which the valuation made by the valuator in the field was published out of the county, even after deductions for climate and local circumstances. The process was this: Mr. Kelly got a large sheet of paper ruled in columns, with the name of every townland; he entered in one column the amount of the value of the townland, as ascertained by calculating the field valuer's note; in the next column, or one of them, he entered the amount of the old poor law valuation; in the next he had the averages of the rents of the district calculated especially for the purpose; in another column he had the amounts of the valuations of some of these townlands as made by second or third valuators. He sent a gentleman into the country with a list of the valuers, who went through the barony or union, and got into conversation with the proprietors, agents, and farmers. He would ask them, "What do you think of such a townland as compared with such a one"? The person asked told him his opinion, and then he showed his book, whereupon the farmer said perhaps, "Oh, you are entirely too high on that," or "a little too low on this." The opinion of each man was entered by this gentleman in Sir Richard Griffith's office; Mr. Kelly had all these collected from the country, and he spent several hours in each day for a length of time in studying all these valuations, and he ultimately entered in a column on the right hand what he considered to be the valuation looking at the first valuer's estimate, the second, the third, the poor law valuation, and the rent, and the valuation was published from that; it was often widely different from the valuation made by the valuator in the field.

2273. *The O'Connor Don.*] On the last occasion you were giving evidence with respect to the valuation of a particular union in Killarney, on which you were engaged at the time you left the service; had you finished that union at the time you left the service?—I had not.

2274. You never handed it up as finished?—I never handed up any portion of my valuation of that district as finished. It was snapped away from me in the office. I may say it was stolen.

2275. There was no valuator sent to the union until after you gave it up, and the book were taken from you?—There was no valuator sent to the ground to examine my valuation until long after I had left the valuation service.

2276. Consequently there were no means of knowing whether your valuation was a good or bad one?—None.

2277. Therefore, I understand you hold, in other word, that you could not have been dismissed or sent away for a bad valuation?—Just so; the dates will shew that I left the valuation on the 16th July 1851. Mr. Greene, I suppose, can show the date on which Mr. Boyan went there; I believe it was long after I left the office. I know it was not before.

2278. In a letter which you read on the last occasion from Mr. Shine Lawlor, it is stated that you wrote a letter to Mr. Greene marked "private," stating that unless you were reinstated by the Board, you would place your official knowledge at the service of the solicitors for certain appellants against the valuation?—There is one circumstance in that transaction that I regret. Some time after I had left the valuation service, my friends surrounded me, and persuaded me to write a letter to Sir Richard Griffith.

2279. Mr. *Ayrton.*] Is this the letter: "Born in Ossory, 19th December 1851. Sir, I am going to take up the cause of the appellants against the valuation in the south-western counties, and to assist the attorneys at quarter sessions. The do not know the proper questions to put to your valuators. I am commencing here, and in Iffa and Offa, but my old fellow labourers, Ryan and Freeman, who met me here last night, have persuaded me to offer you my services first; I would certainly much rather be for you than against you. If you accept my services, I will abandon my present plans, and assist you to the utmost of my power in every way you may require. I can suggest a plan by which you would prevent nearly all the opposition the valuation is meeting. I beg to add that I have always felt bound and inclined to treat you with the greatest respect and deference. If I was on one occasion so irritated as to appear otherwise I am heartily sorry for it. Please to direct me to Stradbally where I will be for a few days before going to Iffa and Offa. I have the honour &c. James Lynam." That letter appears to be addressed to Sir Richard Griffith?—Yes, that is my letter.

2280. *The O'Connor Don.*] It appears that you wrote to the Commissioner of Valuation asking to be re-employed, and stating that if you were not re-employed, you would enter the service of the appellants against the valuation?—Yes; that I would take employment from any one who offered it to me, even though those people were appealing against Sir Richard Griffith's valuation, but I did not say in that letter that I would use my official knowledge or any private knowledge that I had.

2281. Mr. *Ayrton.*] Is that so?—I said I would use my utmost talents.

2282. Do you not say this, "They do not know the proper questions to put to your valuators: I am commencing here, and in Iffa and Offa, but my old fellow labourers, Ryan and Freeman, who met me here last night, have persuaded me to offer you my services first"?—I think I need not be ashamed of that letter now I have heard it; I had forgotten

cont

ontents of it, I thought it was something worse han that.

2283. *Chairman.*] In fact at that time between he two litigating parties you would prefer to ppear on the side of the persons you had ori- inally worked under rather than on the other? —Yes.

2284. You did not mean to alter your evidence o suit either side?—Certainly not; I had pre- iously observed on several occasions that appeals gainst Sir Richard Griffith's valuation failed for ant of proper evidence. I was subsequently em- loyed in many cases testing the accuracy of the aluations made under Sir Richard Griffith, and found those valuations exceedingly bad; I am repared to give instances; I say now that worse aluations were never made by anyone than hose made under Sir Richard Griffith. I wish o state that on one occasion I resigned my tuation formally to Sir Richard Griffith, and I eceived from him a letter in reply.

2285. *The O'Conor Don.*] I suppose at that me Sir Richard Griffith had no complaint gainst you?—No; his letter to me in 1847 hows that even for small errors, I "would not ose his confidence"; I resigned my situation nder him, and he asked me to remain; this was n the year 1847. Sir Richard Griffith's letter oes to show what I believe we all know, that o two valuators exactly agree for any extent of ountry in their valuations. I have here a paper ontaining a table prepared in the Valuation)ffice, and officially sent to me in the year 1847. t contains the valuations of several townlands ade in the barony of Inchiquin in the county f Clare.

2286. Were those valuations made by you?— hey were made by Purdom, Blackman, Free- an, Boyan and Lynam. Those valuations are ere contrasted.

2287. And yours differed from the others?— Iine differed from the others, and they differed rom one another. I wrote a formal letter to ir Richard Griffith resigning my appointment n the valuation, and this is his reply: "March th 1847. Dear sir, I requested Mr. Kelly to rite to you in reply to your letter proposing to esign your situation in the valuation, but owing o a misconception on his part I regret to find hat he has not done so. I have carefully re- iewed your valuations of the several trial town- nds and compared them with the valuations of Ir. Boyan and Mr. Purdom, and on the whole do not see that the discrepancies which oc- urred are to be wondered at or complained of. he valuation of rocky limestone pastures is eculiarly difficult. In a dry summer there is othing visible; in the autumn and the begin- ing of winter they will look best. The spade is of o use, and the eye may be deceived, consequently he price must be determined rather from in- uiry than judgment. On comparing your aluations generally with the others, as, for ex- mple, Mr. Purdom, Mr. Boyan, Mr. Freeman, c., I find equal differences among them all; onsequently it is difficult to determine who is ight. From his great experience I am in the abit of leaning to Mr. Boyan, but Mr. Pur- om's authority is fully equal to his; and when e find such differences as do occur between hem in the county of Clare, I cannot think you ave any reason to suppose that I shall lose my onfidence in you because I find similar dif- erences between your valuations and theirs. I think the comparison that has been made should be a lesson of humility to us all, and to show that in new and difficult countries we should make many inquiries in regard to the actual pro- duce from each variety of soil or circumstance to assist our judgment. I am, dear sir, your obedient servant, Richard Griffith. To James Lynam, Esq." That shows that Sir Richard Griffith did not condemn a person as being a bad valuator for having serious differences between his valuations and the other. The list is here and the differences are very considerable.

2288. Mr. Boyan, I believe, was the gentle- man who valued after you?—Yes.

2289. And he was one of the best valuators, was he not?—He was supposed to be one of their best valuators; it was often said that he was one of the best; Mr. Purdom was another, and I was looked upon as equally good, as the letters I read on the last occasion will show. Those letters were dated subsequently to my leaving the valua- tion, and the meetings that were referred to in one of them were subsequent to the date of my making my valuations in Kerry, which are talked of as being so bad.

2290. You know Mr. Boyan, I suppose, very well?—Very well.

2291. Was he not a man who could not exa- mine a great deal of land in a day, for physical reasons?—He was a moderately old man, and he was 19 stone weight; he was physically incapable of examining the ground with anything like the degree of minuteness that I examined it.

2292. At the time he valued the county of Kerry?—Yes.

2293. Before you left the Valuation Office you have already stated, that you valued several portions of Ireland?—Before I left the Valua- tion Office I valued in 12 counties.

2294. Have those valuations been objected to, or are they now standing valuations?—They were approved of by the Commissioner, and the public at large, on all occasions; for 15 years I valued with credit to myself and Sir Richard Griffith.

2295. After you left the Valuation Office, you considered yourself quite open to be employed by persons appealing against that office?—Cer- tainly, I considered myself quite open to be em- ployed by parties appealing against Sir Richard Griffith's valuation, and I have been employed to a great extent. If Sir Richard Griffith's valuations in Galway, Roscommon, and Cavan, had not been so bad as they were, I should not have got half the employment I did get. When Sir Richard Griffith was sitting as Commissioner in the different counties I have named, I proved in his presence that the valuations were exces- sively bad, and he made alterations consequent thereupon. Here are two valuations of his own in his printed returns. In many cases they dif- fered 60 per cent., and I assert, deliberately, that I am prepared to prove that there was an immense amount of valuation made by Sir Richard Griffith in Tipperary, in Galway, in Ros- common, and in Cavan, that was as bad as any valuation ever made by man. I have the items; all I want is time to produce them.

2296. Mr. *Moore.*] What are the two valua- tions in which you say there is a discrepancy of 60 per cent.?—In the case of Iffa and Offa, in Tipperary, valued by Mr. Warwick. I re-valued the lands myself, by order of Sir Richard Griffith, and I found there 8*s.* an acre upon heathy pas-

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tures, and 16*s.* an acre upon land that would grow barley, and there were hundreds of similar cases.

2297. What I understand you now to mean is, that there were two valuations made by officers in Sir Richard Griffith's employment, which differed the one from the other 60 per cent.?—Yes, here they are.

2298. One of them is your valuation, and it differed 60 per cent. from the other?—That is one variety of case, another variety is this: there were printed papers called awards by Sir Richard Griffith, in which he gave valuations of land, subsequently to our meetings where I was employed by the proprietors, and in consequence a second valuation was made by Sir Richard Griffith, and published of the same lands; in one case where land was valued at 5*l.* the subsequent paper put it down at 5*d.*; in one case the piece of drained land was put down at 125*l.* and in a subsequent valuation the amount was 5*l.*; here are the two papers coming from Mr. Griffith's office; there are many such cases.

2299. Mr. *Ayrton.*] Is there any further information that you desire to afford the Committee?—If the return furnished to this Committee by Sir Richard Griffith had said that I left the office, or that I was told to leave it, in consequence of what might perhaps be called insubordination, I would plead guilty to that to some extent; I was insubordinate, and had been some time before I left, with a view to getting my business carried on properly, and not with a view to annoy them. He says I was dismissed because my valuations were wrong to such an extent in Kerry that he found it necessary to re-value almost an entire union; that statement cannot be true unless I handed in a finished valuation first, and then he sent a valuator to the ground to examine it, and we differed, and it was proved that I was wrong and the other man right; now, not one of those things took place; I left the Valuation Office, whether you call it dismissed or not, in anger.

2300. If you have any information on any new points to give, will you be good enough to state it?—It is now plain that there are now no grounds whatever for saying that my valuation of the whole of the Magunihy barony, around Killarney, was so imperfect that they were obliged to reject it; there are no grounds for saying that I did not do my business correctly; there are no grounds whatever for saying that I was incompetent; first, because I did not give up the valuation of any portion of it finished; a small portion of it I was finishing, and that was taken away from me against my will; the rest, amounting to 130,000 acres, I had not looked at for three or four years, they had not even calculated it when I left; secondly, because when the other valuator went over the ground in 1852, the whole face of the country was changed, and they had to commence the whole thing again.

2301. All this relates merely to the fact of your leaving the service?—Yes.

2302. Have you any information to give the Committee respecting the system of valuation in Ireland, in addition to what you have already stated?—The dates will show that I was not dismissed because the valuations were bad. What I venture to state, with regard to future valuations, is, that it cannot be properly done for 50,000*l.*

2303. You mean of the counties that have been spoken of?—Yes.

2304. The whole of Ireland, except the north?—It cannot be done for a penny an acre, nor for less than twopence. A penny an acre makes 50,000*l.*, and the Commissioners say they can do it for that. We know very well that a valuator, an ordinarily active man, cannot physically go over more than 100,000 acres in the year. The rule on the townland valuation was to do about 80,000 acres a year. We were not expected to do more on the townland valuation. The tenement valuation is necessarily more tedious, because the lots are smaller than in the townland valuation. The additional expense would depend upon the extent to which the re-valuation was carried. It is a question whether you will make a revision of the present valuation of certain counties, or whether you will make a new one. A revision could be made for a penny an acre; but that revision, I think, would not be a valuable document.

2305. Suppose it to be proposed to revise the valuation, with reference to the scale of prices in the Act, and with reference to the item of deductions for local rates, those being two items of arithmetic, what would be the expense of re-valuing Ireland with those two corrections?—That could be done for less than a penny an acre; far less.

2306. Then there would be a third item, would there not, for improvements within the seven years, if we were to take a new period for carrying back improvements?—Yes.

2307. How much do you think would be required for that?—I could not at present say, and I think no one could.

2308. Do you think it would be a farthing an acre?—I think it could not be done at all; I think that for the valuator, as a conscientious man to ascertain the improvements that had taken place within the last seven or 14 years, he should examine every field in the parish. He could not, from looking at the country from the roads, or going through the fields in a general way, say, "This has been improved," or "This has not been improved during the last seven years." That would be quite impossible. The question is, What is the present value on a certain scale of prices? and in order to ascertain that, he must dig the ground and examine it all minutely.

2309. Then, when you speak of a new valuation, you mean an entirely new valuation, all the elements being re-considered?—Yes.

2310. *De novo?*—Yes.

2311. As if nothing had been done before except the measurement of the boundaries?—Yes; I suppose that the boundaries are ascertained and marked on the map, and that the areas are calculated. I say, that even then I think paying the men at the rate at which the men are now paid, that is, 1*l.* a day to the valuator in the field, and proportionate pay to surveyors and clerks, it would certainly cost 2*d.* an acre, including the cost of the Commissioner's office, the cost of appeals, and printing.

2312. Then your proposal is, that two elements only of the existing valuation shall be accepted, the boundary and the acreage, and that everything else shall be taken *de novo?*—That is my proposal, and, as a ratepayer myself, and intimately connected with a great number of ratepayers, I beg to suggest to you, and I most earnestly advise you, from my knowledge of valuations, not to sanctio

nction anything in the shape of a revision, oking out for what field has been improved, and hat field has not, during the last seven or 10 ars. Either do with the present valuation, or ake an entirely new one; it would cost a mere fle, perhaps nothing more.

2313. To do what?—To make an entirely new luation.

2314. As compared with what?—As com- red with the revision; taking into account the ements that you have described.

2315. You have explained to us that, taking to account those elements, it would cost a half- nny an acre; now you say it would cost a ere trifle if these elements are not taken into count?—I have not explained myself suffi- ently. If you commence an entirely new valua- n, making the person whom you send into the ld as a valuator responsible for the accuracy his valuation when published out, he should through the fields minutely, and he should the soil in every place where a difference of pth, &c. was suspected.

2316. If the elements of soil, and all the her elements, except the two that have been entioned, were also accepted, you have told us would only cost a halfpenny an acre?—I do not ow what it would cost in that way. It would t cost much; it would be an arithmetical ocess, I presume.

2317. Chiefly?—Chiefly. What it would cost uld depend upon the manipulation of it in the ice. I think it could be done for much less an 1 *d.* an acre; but I think it would be a rthless work.

2318. Do you think that those are two ele- nts of considerable inaccuracy at present; e deduction made for rates and the scale of ices?—I do not think that the matter of the or rates has caused much inequality.

2319. But you think that the deduction from e valuation on account of rates and the item in e scale of prices in the Act are cases of consider- le error and inequality, as regards the present luation?—They are elements. The difference the rate of prices is a considerable element; but do not think that the circumstance of the poor tes is a considerable element of inequality. I not think the poor rates were deducted, or ed in the manner described to the Committee Mr. Greene. If it was done as he says, what u say is quite correct; but, if it was not done he says, then it is not so, and I think it is not.

2320. You think if the average poor rates of e time were deducted, there would be great equality as compared with present prices, and at if these were not deducted, the inequality uld not exist?—I know that in the valuations was finishing in Kerry, I made no deduction r poor rates; I was not ordered to do so.

2321. Had you not a book of instructions?— had the book of that day.

2322. Did not that contain instructions?—I not aware that it did.

2323. What year are you speaking of?— 51; I know I did not then make the deduc- ns.

2324. Then, if deductions were made in other rts of Ireland, and you made none, so far as ur work is concerned, it would be very inac- rate?—It would be; but probably when I left hers took up the valuation, and they may have ade the deductions you allude to.

2325. Do you know whether such deductions were made in other parts of Ireland?—They were not made by the field valuators, I know that; what was done in the office, I do not know.

2326. Would the deductions for poor rates be made by field valuators, or would the arithmetical calculation arising from that sort of deduction be made in the head office?—I have asked valuators, who have been employed on the valuation in the north since 1853, whether they collected the necessary knowledge relating to these poor rates, and whether they have made deductions accordingly, and they told me they had not.

2327. Do you know what was the system in the office for the management of the valuation, and the making of calculations?—I do not know the system since I left.

2328. You are not acquainted with the mode in which the office has been managed since you left it?—No.

2329. And you left it in 1851?—Yes.

2330. Therefore your observations, as to the management of the office, have relation to the period anterior to 1851?—Altogether.

2331. *Chairman.*] Has there been any proof of directions being given in other parts of Ireland in regard to poor rates?—They were not made by the field valuators in the north and in the south.

2332. Mr. *Forde.*] Do I understand that prior to 1851, the time when you left the office, you had no instruction to deduct the poor rates in your valuation?—At this length of time I would not venture to say that I had no instructions.

2333. If you did not take the poor rates into consideration, you were not doing your duty, if you received such instructions?—I do not know whether I may not have omitted that part.

2334. Mr. *Ayrton.*] We are to understand that your views of proceedings on the valuation are all deduced from your knowledge of it previous to your leaving the Board in 1851?—Yes.

2335. And you have not attended to its proceedings, in detail, since then?—I have not.

2336. Did you value the lands in Iffa and Offa?—I valued a great part of the barony of Iffa and Offa. They had been previously valued by another.

2337. In that operation you became thoroughly conversant with the system of the value of the Commission?—Yes, I had been previously conversant with it.

2338. You became aware of the details of the operations of the office in Iffa and Offa, so far as related to the proceedings in the country?—I think I was completely up to all the details.

2339. Being completely up to all the details, when you wrote to offer your services to oppose the valuation, you proposed to oppose what you yourself had done?—No; if there had been appeals, and I was called on by parties to value these lands and give evidence on them, I would not have done so.

2340. You had yourself assisted in these valuations?—Yes.

2341. Then you proposed to assist in saying that they were all wrong?—No.

2342. Was not that so?—No; I said I would value if called upon by parties opposing, but I would not give evidence if I found those valuations correct.

2343. I am asking whether you did not suggest that you should conduct the opposition to the valuations?—No; not conduct it.

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2344. Did you not say, "I am going to take up the cause of the appellants against the valuation in the south-western counties": in what way were you to take up the cause; I suppose from your great knowledge and position you were to be the manager of the cause?—That is a mere phrase.

2345. Then you say, "To assist the attorneys at quarter sessions; they do not know the proper questions to put to your valuators": you therefore were to supply the skill of a valuator to the attorneys, who were to supply the legal formula, they knowing nothing about the valuation?—Yes.

2346. You were to be the chief of the valuation?—I was to be the expert. There is nothing more common in England than for a valuator to be employed as an expert, and to sit beside counsel to make suggestions.

2347. You were to show your expertness in proving the erroneous character of your own former valuation?—No. If my valuation had in any case been published out wrong, I should have been glad to assist in correcting it.

2348. You say, "I can suggest a plan by which you could prevent nearly all the opposition the valuation is meeting": if the valuation met no opposition, it would remain?—It was receiving a great deal.

2349. If the valuation was not opposed, it would remain; is not that the case?—Yes; but there was an immense amount of opposition at the time.

2350. According to the law, if the valuation was not opposed it would remain, would it not, as the valuation?—Yes.

2351. You proposed that it should remain?—If correct.

2352. You say, "I can suggest a plan by which you could prevent nearly all the opposition the valuation is meeting"?—Having the valuation published correctly; that was my plan.

2353. That would be another valuation?—Certainly. Mine was a plan by which the valuation could be published correctly; I knew it was published in a very loose manner, and that a great amount of it was wrong before it went out.

2354. Your letter says that you are going to oppose the valuation; then you propose to withdraw from opposing the valuation; is not that so?—Yes.

2355. Then if you withdraw from opposing the valuation, and you say the attorneys know nothing about it and cannot oppose it because of their ignorance, the natural result of the whole operation is that the valuation would remain unopposed?—I think it is clear, from the letter, that I said I could propose to Mr. Griffith a plan of publishing his valuation so as to avoid appeals, by having it published in a correct manner and not in an inaccurate manner.

2356. That is your view of what you meant?—Yes; that was in my mind at the time; I had no intention of giving any assistance to any attorney or any appellant that would cause a wrong figure to be inserted in any book.

2357. However, you think there is nothing to regret in being employed to make a valuation, and then tendering your services to other people to oppose it?—I did not do it; I was employed several times by gentlemen opposing Sir Richard Griffith's valuation, and I made a large income by it.

2358. You have been, in fact, living for some time as a kind of anti-valuer, continually opposing the valuations of the Board?—Not principally, that was a part, but a minor part of my income; I enjoy a tolerably good income at present; I believe I have a great number of valuable clients; for several years I was employed to test the accuracy of Sir Richard Griffith's valuation, and I can assure you that nothing can be worse than hundreds of his valuations; I am prepared to give items.

2359. You have been employed to show that nothing could be worse?—Yes.

2360. And that is the conclusion you have naturally imbibed from this valuation employment?—Yes; I think he is the last man in the world that should talk of bad valuations.

2361. I presume, as you are employed in objecting to valuations, it is those valuations that are contested and objected to that chiefly come under your notice?—Yes.

2362. And those that are not objected to do not come under your notice?—No; all are not bad.

2363. In point of fact your life has been passed in discussing the valuations that are supposed to be erroneous and that have been objected to?—Certainly; all Sir Richard Griffith's valuations are not wrong, nor half of them.

2364. How many appeals have you conducted yearly during the last five years?—I do not say that I have conducted any.

2365. How many have you been professionally engaged in assisting?—I could not tell you a great number. Permit me to say that I have never been employed as a witness, or otherwise to oppose any part of the townland or tenement valuation on appeal. That letter was written in a moment of irritation, but it was never acted on and never would be.

2366. Still, I understand you to say that you had been extensively engaged in opposing the valuation?—It was not against the townland valuation, or the tenement valuation, but other valuations made by Sir Richard Griffith.

2367. I want to know how many cases have been entrusted to you, on an average, yearly since 1851?—It has ceased within the last four or five years. For several years I had, perhaps 50 or 100 a year.

2368. You were looked upon in Ireland as the great antagonist to be resorted to, from your knowledge of the office, and your skill in opposing the valuations?—I have been very generally employed by landowners, and there scarcely an assize at which I am not engaged as a professional witness. That is the reason why I fear that the expression made use of by Sir Richard Griffith in his evidence here may do me serious pecuniary damage, and I implore the Committee to sift the evidence, and if they find it is erroneous, that they will have it corrected. The matter is a vital one to me.

2369. Did these cases extend all over Ireland as far as the valuation went?—No; they were in the counties of Galway, Roscommon, Cavan and perhaps Fermanagh. There may have been another county.

2370. How many a year do you think you had taking in those five counties?—I cannot tell; it would be a mere guess.

2371. Cannot you be a little more precise than you have been?—I will say 30 or 40.

2372. You think you had as many as 30 in a year?—You pressed me to make a guess; I am sure it must have been 30; I think so.

2373. In those 30 cases, how many did you cceed in generally?—I could not tell you.

2374. Do you think in half the number?—In ery case in which, on examining the ground, I nsidered that the valuation was correct, I ad-sed my people to stop short.

2375. In how many of the 30 cases do you ink you stopped short, believing that you could t question the valuation successfully?—I could ake no guess.

2376. How many do you think?—I have not rned my attention to the subject, and I have note by me.

2377. Mr. *Sullivan.*] Can you not say in how any cases of appeal you succeeded?—No; in e district, that of Killimore, in Galway, I may y roughly that there were about 40 cases; and think I succeeded in 35. In four or five, I vised the parties to give up. I think in every se where an appeal was made, the valuation as reduced. In several cases, we did not ap-al.

2378. Mr. *Ayrton.*] Do you think that that is e proportion of successful cases in other dis-cts?—No. We did not succeed afterwards. e Commissioners made up their mind that they uld make no reduction, no matter what evi-nce was given. Colonel McKerlie said in Ros-mmon that they would make no reduction in nsequence of any evidence.

2379. That must have been a strange kind of urt in which they sat to hear evidence, and gan by saying that whatever evidence was en they would not attend to it?—Such is the angeness of courts that I have several times ended in Ireland; but there is this slight dif-ence, that it was not at the beginning, it was er he had heard the evidence he said that he uld make no reduction.

2380. Mr. *Sullivan.*] Do you mean to say that olonel McKerlie said in open court that no tter what evidence was given, he would make reduction?—I think I can give you his words. ere may be a shade of difference.

2381. You had better be accurate?—It was in scommon, and the words were to this effect, We will make no reduction in this district in nsequence of any evidence we have heard."

2382. Mr. *Ayrton.*] "Any evidence we have ard"; that evidence may have been of such a ture as not to affect the valuation?—All valua-ns are matters of opinion; the day but one er that we had another meeting, and the valua-s saw that anything they might say would be id no attention to.

2383. In what year did that occur?—I think 1855, or 1856, or 1857.

2384. What was the reason of your great suc-ss in opposing the valuation of the particular trict of which you first spoke?—The reason y I was so successful there, was that the luation was most awfully wrong.

2385. What was the particular error?—Some nds were too high, and some too low.

2386. Did you not go into the details?—I l.

2387. What was the particular source of error the district?—I do not know. When the luations were published out, the proprietors iged appeals, and they employed Henry Brett, ounty surveyor of Wicklow, and John Evans, Galway, and others; they employed me singly; evalued the lands appealed against. In seve-. of my cases I found that the valuations were 0.57. rather low, and when I told my clients that, they abandoned their appeals; in other cases I found that the valuation was too high. An appeal meeting was held, and Sir Richard Griffith adjourned it for three months, and sent another valuator of his own to re-value the entire district, and he changed it to the extent that I have mentioned. In one case where 5 *l.* was put down in the first instance, 5 *d.* was put down in the second, and in another case 155 *l.* was reduced to 55 *l.* The cause of my success there was the badness of the valuation published.

2388. Some one had done the work badly; Sir Richard Griffith had it re-valued, and the errors to which his attention had been called were corrected?—He was forced by the opposition to reconsider the valuation, and he made the reductions that I have mentioned.

2389. Where two people quarrel about the mode of valuing, one way to ascertain the nature of the difference between them would be to know how they arrived at their total?—Yes.

2390. By a comparison of details?—It so happened that I valued the lands at Killimore several years previously for Sir Richard Griffith on the townland valuation. My field notes and the maps were in the office in Dublin. That was one reason why people employed me. They knew that I had made the valuation of these lands before the commencement of the drainage works. They said to themselves, "This is the man who valued the lands for Sir Richard Griffith himself previously to the drainage works, and now that the works are finished, we will employ him to go over the lands again, and give his evidence."

2391. You yourself had assisted in making a valuation of the lands in which the appeal was so successful?—I had.

2392. Then, when you appeared on the other side, you exposed the errors of the valuation?—Not at all.

2393. It seems to be so?—Quite the contrary.

2394. Then we must have misunderstood each other?—I will make it clear. I had valued the land of the country for Sir Richard Griffith previously to the commencement of the drainage works. That valuation was published out, appealed against, lodged, and acted upon for years. I had been away for many years subsequently. I returned to Galway, and took a farm there, and was living in this district. About 10 years had elapsed. I had made a valuation previously to the commencement of the works, and if I made another valuation subsequent to the completion of the works, the difference ought to be the value conferred by the drainage. I was not finding fault with my own valuation.

2395. This re-valuation and alteration of which you have been giving evidence to the Committee, was, in point of fact, a contention of valuations under the Shannon Drainage Act?—It was under a drainage Act.

2396. It had nothing to do with the contention against, or the objections to, the valuation of Ireland under the General Valuation Act?—No, it had not.

2397. Will you explain why you stated when I asked you how many times you had been opposed to the valuation of Ireland, you said that in one part of the country you had had 35 or 40 cases in a year, in all of which you had been successful with the exception of about five; is

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not that an inaccuracy, and is it not a fact that those transactions had reference to the valuations under the Drainage Act?—Not at all; I distinctly stated in a previous answer that I had never gone, either for pay or otherwise, to oppose Sir Richard Griffith's tenement or townland valuation; that I had never appeared in any court against it. When I mentioned these valuations I did not say that they were townland or tenement, I said the valuations were made by and under Sir Richard Griffith.

2398. But for a totally different purpose; they related to the effect of the drainage works?—They were made for the same purpose, that of ascertaining the value of the land.

2399. Were they not contentions under the Drainage Act, as to the effect of improvements by drainage?—I would not call them contentions; there was a valuation published out of the assessment upon each property, which valuation was subsequently proved by Sir Richard Griffith's own signature to be most shockingly bad; any appeals against that should not be called contentions.

2400. Was that valuation at all made under the General Valuation Act of Ireland, of which we have been speaking?—No; but it was made under Sir Richard Griffith.

2401. What have we to do with that?—It is to show how awfully erroneous were the valuations made by him.

2402. Are we to understand now, that you have never been engaged in investigating a valuation made under the General Valuation Act since you left the office?—I have been so engaged, but I have never appeared in court, nor have I supplied evidence. I have been engaged in investigating.

2403. In what way?—In the very case referred to, I had to get my previous valuations. Lord Clanricarde asked me, when the Tenement Valuation was published, to look over the valuations of his farms, and to say, generally, whether it would be advisable to appeal or not. In the case of the Shannon works I also had to investigate the circumstances.

2404. I want you to confine your evidence to the General Valuation Act, which is all we are inquiring into?—I have frequently had occasion to examine the accuracy of the tenement valuation.

2405. In what way?—In the way I have told you.

2406. You have told us that one nobleman asked you to look at his valuation; what became of that?—I advised him to appeal in some cases, and not in others. He lodged his appeals, and a valuator was sent from the office, who lowered the valuation. It stopped there; there was no appeal to the court.

2407. Can you tell us the number of cases in which you have been so employed?—I said that, on a comparison in the case of the Shannon works, where the valuations were so irrelevant——

2408. That was a valuation in reference to the Shannon drainage?—No; the townland valuation and the tenement valuation were compared, and I found them very inaccurate.

2409. Was that with reference to the publication of the general valuation, or with reference to contentions that arose under the Drainage Act?—I do not call these things contentions. If the proprietors were not to appeal they would be awfully mulcted by some of the valuation.

2410. I ask you whether the occasions of which you speak were occasions that arose on the first publication of the valuation under the General Drainage Act, or whether they were cases arising in the prosecution of the Drainage Acts?—With regard to the publication, there were those instances that I have mentioned of Lord Clanricarde, and two others whose names I forget, in my own neighbourhood; but subsequently it was with regard to the drainage operations.

2411. I want you to confine yourself to the General Valuation Act. Have you been employed in any way in scrutinising the valuation under the General Valuation Act, to take exception to the published valuation, with reference to appeals, or otherwise?—No; not that I remember. There may have been a few cases, but I never appeared in court, and I never supplied evidence.

2412. I am asking you whether you were employed to investigate, and you say "no, except in a few cases;" is that accurate?—Yes; in the drainage cases on the Shannon.

2413. I mean under the general Act?—These were under the general Act.

2414. Those were under the Drainage Act; I am now speaking of the published valuation under the General Valuation Act, which were published for persons to appeal against. I want to know whether, after the first publication has been made, you have been employed in investigating those valuations, with a view of appealing against them?—Scarcely at all, except in the cases already mentioned.

2415. You have, in four or five cases, been employed?—I do not say I was employed in any case; I rather think I was not.

2416. You think not in any case?—Not as a matter of support. If I did so, it was merely to oblige others.

2417. Now, we understand that you have never been employed in any case in investigating any published valuation with a view to taking exception to it?—To have any appeal lodged against it.

2418. Or to have it altered?—To have an appeal lodged against it; I think that would be more correct. I have not.

2419. Then it appears that you know nothing of the proceedings of the office since 1851, when you left it, and have never been employed to examine any valuation, by the Irish Valuation Board, with a view to appeal against it?—No. With regard to the proceedings of the office, there is one item I know, viz., the cost of the valuation, which is enormous, three times more than it ought to be.

2420. *Chairman.*] Do you say that you were employed incidentally on account of improvements said to be effected by the drainage?—Yes, to a great extent.

2421. Mr. *Ayrton.*] You were very much afflicted at the removal from the office, it seems?—I was angry.

2422. You have never forgotten the fact?—I have forgiven them long ago. I can say conscientiously that I have entirely forgiven them, but it is impossible to forget.

2423. Will you inform the Committee what reason was assigned to you when your services were dispensed with?—None whatever.

2424. How did you go; will you tell us what was said to you?—I wrote a letter to Mr. Greer from the village of Milltown, in Kerry, on the

16th of July 1851. In consequence of Mr. Greene's reply to that letter I proceeded to Dublin, taking all the books and maps that could be spared; I then went into the office and placed these books and papers on the table beside me. I waited till Mr. Greene was disengaged and able to come to me. When 15, or 20, or 30 minutes had elapsed I walked out of the room for five or six minutes; when I returned my books and maps were gone from the table on which I had left them. I asked for them, but I was told that they were not to be given to me. I asked to see Mr. Greene, and I asked him in a very civil manner to give me my books, but he refused; I asked where Mr. Griffith was. Mr. Greene said he was in London; I asked when he would be home, and Mr. Greene said he did not know. I begged him to give me the books; he said, "No, the matter is now between you and Mr. Richard Griffith; you must wait until he comes home." I then said, "Will you give me the books of one parish on which I have been engaged the last few days, and let me hand it up finished?" but he would not. I then asked him if he would give me some other work to go on with until Mr. Richard Griffith returned to London. He said, "There is none for you." I was obliged to walk into the street and remain idle for a fortnight, until Mr. Richard Griffith came home. During the 15 years that I served under Sir Richard Griffith on the Boundary Survey and on the Valuation, there was never the slightest censure passed on me.

2425. How did you finally get away from the office?—I walked out of the office saying some hard things to Mr. Greene; in fact, I said very hard things.

2426. You probably used what is commonly called disrespectful language?—Considering that he was my superior it was rather disrespectful, but under the circumstances I think I was perfectly justified.

2427. You have told us that you waited for Sir Richard Griffith's return to Dublin?—Yes; I received a note from him stating that he wished to see me; I went to the office and there saw Sir Richard Griffith, Mr. Greene, and one or two clerks; they had a pile of papers on the table, and they began to show Sir Richard Griffith, before me, the discrepancies, errors, omissions, and incompletenesses in my books; I was under the impression, and I know I was right, that it was not my duty according to the rules of the office to have kept these things in order; they did not relate to the value of the land nor to the price per acre of any lot in Kerry; they related to the numbers placed on the maps beside cabins and small gardens, and these numbers did not correspond in the seven documents in which they were inserted.

2428. Will you tell us what happened?—These things were produced, and I refused to admit them as evidence of any fault; there was no allegation that there was anything wrong or suspected in my valuation; but there was a list showing discrepancies in the books which should have been corrected by the surveyor, and which would have been corrected in two or three days if they had not been taken away from me. I cannot tell you the exact words that passed, but a few words did pass, and I spoke high, and unfortunately Sir Richard Griffith got angry, he bade me leave his house, and told me not to let him see my face again.

2429. You spoke high; I suppose that is another mode of saying that you expressed yourself disrespectfully?—I am sure I never in my life uttered a disrespectful word with regard to Sir Richard Griffith until I read his evidence about me before this Committee.

2430. What is the meaning of speaking high?—In a loud voice; I could swear that I never spoke a disrespectful word of him or to him.

2431. He told you to go away?—Yes, he said, "Let me never see your face again."

2432. That is the history of your removal from the establishment?—Yes; whether it was a dismissal or not, each gentleman can form his own opinion. I beg you will bear in mind that up to that day no censure was ever passed upon me as a valuator, and no intimation was ever given to me that there was the slightest suspicion that my valuation was wrong; to say that I was dismissed because my valuation was wrong is the opposite of truth.

2433. What period of the year was that in?—The 16th of July 1851; I have copies of the letter that I wrote to Sir Richard Griffith on the occasion when Mr. Greene sent me out of the office without work; I also have his answer and my reply to that.

2434. Had there been no contention or discussion between you and your superiors with reference to your mode of conducting the valuation before that?—Yes; there had been a good deal of correspondence, not exactly contention, in which we differed widely in our opinions. The correspondence has been partly put in; the remainder is here.

2435. You entertained one opinion, and your superiors entertained another?—Yes; but my superior was not my superior; he had been only eighteen months on the valuation, and I had been seven years.

2436. He was over you?—Yes; he was totally wrong, and I was right.

2437. He had authority over you?—So much the more pity for the country.

2438. Is it the fact?—The correspondence will show.

2439. Mr. Greene corresponded with you as representing Sir Richard Griffith, did he not?—Yes.

2440. You differed?—I differed.

2441. You insisted upon having your own way, contrary to the instructions given to you, because you thought you were right?—Not precisely. I insisted in polite language that I should have not my own way, but the usual way established in the office for years; and that Sir Richard Griffith should not go on in the way in which he was going on, in opposition to the rules of the office, and in opposition to the rules of good sense.

2442. Did you not receive a letter representing Sir Richard Griffith's opinion, couched in these terms: "25th February.—Your attention is again directed to the amendments necessary to be made in your field books, which should have been made to correspond accurately with the field sheets. They are again returned to you for that purpose, and you are directed to make these amendments before you proceed with any other work." Did you receive a letter to that effect?—I did.

2443. You did not conform to these instructions?—I did as far as I practically could.

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2444. Did Sir Richard Griffith or Mr. Greene tell you that they thought you had conformed to the instructions?—They did not.

2445. Did they not tell you to the contrary?—They did; but they were wrong. It was the rule of the office, and properly so, that a surveyor should revise the boundaries, and calculate and revise the numbering.

2446. After those letters had passed and these remarks were made as to the mode of performing your duty, Sir Richard Griffith finally called you before him, and explained your conduct to you; you spoke high, and then he sent you away?—He did not explain my conduct.

2447. Did he not bring before you certain papers, and point out to you what he conceived to be errors of conduct on your part, and did it not end in your speaking high?—When I was with Sir Richard Griffith on the occasion alluded to, I was charged with discrepancies in my books, but it is important to state that these matters that were brought before Sir Richard Griffith as bearing against me on that day had no relation whatever to the valuation. They had relation merely to the business of the clerks and surveyors. It should be remembered that Mr. Greene had frequently promised me in writing, and verbally, that he would send me surveyors enough to arrange the boundaries and the numbers. He knew very well that that was their business, and not mine, and that I had several times written to him, telling him that I could not make progress unless he sent a surveyor. He did not send a surveyor, and it was impossible that I could do these things.

2448. We understand that there was the greatest possible difference between you and Sir Richard Griffith as to the mode in which you should perform your duties?—Not the greatest possible difference; it was a matter of detail.

2449. But it was a very strong difference that led to your speaking high?—Mr. Greene promised to send a surveyor to do this work, which he afterwards complained was not done. and he did not do so. That was the cause of the errors. The matters brought against me were attributable to his not having sent a surveyor. It was entirely his own misconduct, and if you will read my letter you will see that I charged him with that.

2450. Do I gather rightly from your former answers, that on the whole you think it desirable that Ireland should be re-valued?—I think it desirable that Ireland should be re-valued; I am quite certain of that.

2451. Do you think it should be re-valued by a more skilful body of men than those who valued it previously, or who are now in the Valuation Office, or do you think that they are skilful enough?—I think that the men in the Valuation Office are very skilful and quite capable of performing their duties, but if you are going to make a new valuation and employ 15 or 20 new men, you will need higher qualifications.

2452. You would require to obtain more skilful people in addition?—I think so.

2453. That of course would incur some additional expense?—Yes; I should recommend a new valuation and not a patching up of the old one.

2454. *Chairman.*] You have stated your opinion, that if the valuation was left in its present hands it would not be possible to have an economical or an accurate valuation?—It would not; no great national work of this kind can be carried on satisfactorily, if the parties at the head of it have no qualifications so as to know whether it is going on well or not. For instance, if two valuators differ, Mr. Greene is quite incapable of knowing which is right and which is wrong by going to the ground.

2455. Is it not the case that Sir Richard Griffith estimated the valuation originally, at a halfpenny an acre, about 25,000 *l.*—I know the amount of his estimate was very low, compared with the actual cost.

2456. I believe 25,000 *l.*, in his opinion, was thought to be sufficient?—I do not remember the figures. I know they were far under the actual cost. When the annual revisions had been progressing some years, I wrote a letter saying that if the Government were to pay a half of these annual revisions in future, and the counties were to pay half, the result would be that each would have to pay as much as one paid before, and that the cost would be doubled. That was perfectly correct. Then the cost was 12,000 *l.*, and now it is 25,000 *l.*

2457. Is your general assertion that the present valuation establishment could not with advantage make a new valuation, confined entirely to your remark that Mr. Greene would be unfit to decide in case two valuators differed?—My opinion is not confined to that; it takes in a little more.

2458. Will you state the little more?—From what I know of the present staff of valuators, I think there are only three or four that could be counted on as good land valuators. Of course, that staff would be totally incapable of progressing with the rapidity that would be desirable. It would be essential to employ 10 or 12, or 15 or 20 others, in the course of the year.

2459. Then you mean it would be necessary to enlarge the establishment to take in the work of a re-valuation?—It would.

2460. Apart from enlarging the staff, there is no other objection, in your opinion, to the capacity of the present Board, except what you have stated, that Mr. Greene would not be able to decide in case two valuators differed?—None other. Mr. Greene is fully capable of carrying on the office, as he has hitherto carried it on; that is, directing one valuator to go here, and another to go there, and superintending the arithmetical operations of those. No doubt he is perfectly competent to do that, and a great many other things. The only defect is, as he once remarked to me in walking through Ennis, he was sorry he did not know something of the valuation of land.

2461. Mr. *Sullivan.*] When was that?—Shortly before the date of Lord Inchiquin's letter to me.

2462. Before 1851?—Yes.

2463. Mr. *Ayrton.*] Do you suppose that Mr. Greene has remained stagnant in mind ever since?—I fear he has.

2464. Have you had much personal intercourse with Mr. Greene?—He may have become a valuator since, but it is not probable.

2465. Have you had much personal intercourse with Mr. Greene since 1851?—None whatever.

2466. You have never communicated with him any way?—I have written letters to him. He may have become an exceedingly good valuator for aught I know, but I doubt it.

2467. In

2467. In point of fact, your view of this special incapacity of Mr. Greene is deduced from your knowledge of him when he was a subordinate in the office in 1851?—Yes.

2468. With that exception, the establishment as regards quality is quite fit, but it would require enlargement?—There is another element of reform which is very important. The gentlemen in the office, I have no doubt, are perfectly competent to their duties, but the system in the office is utterly and radically wrong. There should not be any gentleman in the office governing the figures of valuation that are made and written down by the men in the field. The system of carrying on the annual revisions and the tenement valuations are in my mind, and I think it will be in the mind of every one of the Committee, the reverse of what they ought to be. The land valuator ought to be the principal man; he should put down his value of the land from inspection in the field, and it should not be in the power of any clerk in the office, no matter what may be his title, to turn these from one side to the other, and to make alterations. Another matter is this, the expense to the public of the man in the field ought to be seven-eighths of the total expense. There ought to be clerks in the office certainly, but the cost ought to be a small proportion of the total cost. The payment of the valuator in the field and his labourers should be the principal part of the cost.

2469. *The O'Conor Don.*] When Mr. Greene stated to you that he knew nothing about valuation, was he in a subordinate position?—He was at that time, and he styled himself in his letters to me general superintendent of the general valuation of Ireland; I knew at the time that he had no capacity whatever as a valuer.

2470. Mr. *Ayrton.*] Now he is the head, is he not?—Yes, and he was the head then.

2471. Had he not Sir Richard Griffith over him then? — That was a small matter; Sir Richard Griffith never valued with the valuators.

2472. He was the person referred to in difficult cases?—In difficult cases, as to whether a valuation was correct or not, Sir Richard Griffith never interfered.

2473. Is that your evidence, that when questions arose with respect to the value of any land, Sir Richard Griffith never interfered?—Yes, and I will state it more accurately. During the time when I was on the valuation, about eight years, we had appeals in many counties, and to my knowledge, both from what I saw and from conversations I had with others, during that time Sir Richard Griffith never valued a lot on the ground with any valuator. When I joined the service he did not ask me any question tending to elicit from me whether I was a valuer or not; he never went with me into the field, or perambulated a barony or a parish, or an acre; nor did he go with any of the others who were employed at the same time. In one case where we had a difference about the valuation he was offered a carriage and a pair of horses to go to the ground and see it himself, and judge between the two valuators; he then said he did not pretend to be a valuator; that was on the bench of the Court House in Cavan.

2474. Colonel *Taylor.*] What year was that?—Sometime after 1853.

2475. Mr. *Sullivan.*] In open court he avowed that he did not pretend to be a valuator?—Or words to that effect; we offered him a carriage and a pair of horses, but he would not go.

2476. *Chairman.*] You were asked by the Secretary of the Treasury whether you were not afflicted at parting from the Valuation Board of Ireland?—I think I may say I was afflicted.

2477. That affliction possibly was increased by your knowledge of the fact that when you were parted with, several new, untried, and incompetent men were placed in that office?—It was increased by the circumstance to which you allude, and particularly by one salient circumstance which I desire to mention. They sent to inspect me in the county of Kerry a certain gentleman who was styled an inspector of valuators, a Mr. Waters, who had been a clerk in a poor law union in the county of Wicklow, and subsequently he was a vice guardian of some unfortunate union in the west during the famine time; some time afterwards he was employed on the valuation, and they styled him inspector of surveyors and valuators. I was told that he came and set up at Finn's Hotel, at Killarney, opposite my lodging, and got the waiters to point me out to him that he might recognise me in the street, and keep a watch on me going in and out. Subsequently he came to inspect me at Miltown in Kerry; this was in July, about a fortnight before the occurrence took place in Dublin between me and Mr. Greene. About two o'clock in the day, the weather being very warm, I had been out early, and had got my day's work done; I was sitting in my own room when this gentleman came to me, and told me he had come to inspect me; I got hold of the maps and books, and I said, "Come to the fields that you may see whether I am putting the proper field values on the lands; shall we take a car or walk"? He declined, and he very soon let it out that he was no valuator at all, and that he would not go with me to the field. I told him that there were some difficult pastures in Kerry covered with a certain kind of rush, the *Juncus squarrosus*, that an ordinary person would think nothing; I said to him, "I know that a Kerry cow on these pastures will fill two firkins of butter; come and see whether I am putting the right value on these," but he would not go. I then said, "For what purpose do you come here"? He said, "I came here to look at your books and maps to see if they are right." I then said, "If I show you my books and maps, will you know whether they are right"? meaning right in regard to valuation. "Well," he said, "I can't say that I would." He then said to me, "Are you a greater man than Mr. Boyan or Mr. Freeman"? I said, "Did you inspect them"? "No," says he, "but I will." Then, said I, "Go and inspect them." He took one of the maps, and looked at it about three seconds, then laid it by and retired. In the course of the evening I met this gentleman on a car; he said to me, "You are a gentleman and a man of the world, and you should know it is not wise to kick against the authorities." I said to him, "You are a gentleman, and a man of the world, and you know that the business you have been sent on here is utter and complete humbug, and I beg you will give my compliments to Mr. Greene when you go home, and tell him that I said so." These are the causes of my abruptly leaving the office.

2478. You were asked a question in relation to the improvements from drainage or otherwise, whether you considered it was the duty of the

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person employed to revise to make an entry of the increase or decrease of the value of lands in consequence of the improvements?—Yes.

2479. If you were employed upon the ground, would you take any of the calculations of the Board of Works with regard to the improvement of the land as a basis of your calculation?—I would not, because I found from experience that these calculations are wonderfully wrong; you can scarcely conceive how wide these valuations were, in many instances, from the truth.

2480. *The O'Conor Don.*] Under what department were those valuations made? Were they made by the Valuation Department?—Some of them were; the greater part of them were not, but all were made under Sir R. Griffith.

2481. Mr. *Pollard-Urquhart.*] You say you think that a new valuation of Ireland is desirable?—I said, not the whole of Ireland, but the part valued a long time ago.

2482. You mean your answer to apply to parts valued a long time ago?—Yes.

2483. How long ago?—Fifteen years and upwards.

2484. That would take you to 1854. Should you say that the letting value is now higher than it was in 1854?—Yes, it is.

2485. Are the prices of cereal produce higher now than they were in 1854?—I could not compare the prices of 1854 with the present time.

2486. On what ground do you say that the letting value is higher now than it was in 1854?—I know several farms that would be let now at a higher price than they were let in 1854?—

2487. Does that arise from an increase of competition, and of the capital of the country, or from the increased value of agricultural produce?—It arises from increased capital, and increase of competition, and partly because the price of cattle is higher now than it was in 1854.

2488. Are not butter and cereal produce lower now than they were in 1854?—I think the prices fell after the Crimean war.

2489. Was not 1854 the time of the Crimean war?—Yes. Prices were very high then, and they fell very much in a few years; but they got up again subsequently. The price of cattle is much higher now than it was then.

2490. Were you acquainted with the social state of Ireland in 1861, 1862, and 1863?—Only in my own districts of Ballinasloe and Ballabay, and some parts of Monaghan.

2491. Are you aware that there was very severe agricultural distress following the harvests of those years?—I do not remember the circumstance sufficiently to give you a correct answer.

2492. Those years did not strike you as being particularly severe?—I forget the circumstances.

2493. Mr. *Sullivan.*] Referring to your letter of 19th December 1851, you had been employed in the office up to July before that?—Yes.

2494. And you had learned all the details of the office?—Yes.

2495. And you had determined to aid the appellants against the valuation in those counties and baronies that are mentioned in that letter?—No.

2496. You did not?—No.

2497. What did you mean by saying, "I am going to take up the cause of the appellants against the valuation in the south-western counties, and to assist the attorneys at quarter sessions?"—That is a mere piece of phraseology.

2498. Take your time to consider, and tell me the explanation of that passage?—The explanation of the passage is a great deal in the sense in which you wish to put it on me; but the fact is I did not intend to do so, and I did not do so, and I never did it. The letter was written at a time of great irritation, and it is a piece of bosh.

2499. Was it not written to Sir Richard Griffith for the purpose of restoring you to employment?—It was; it does bear that meaning.

2500. You say, "If you accept my services I will abandon my present plans, and assist you to the utmost of my power"?—Yes.

2501. That was written for the purpose of getting employment?—Yes.

2502. Were you going to take up the cause of the appellants against the valuation?—I do not remember distinctly what was in my mind at the time. The fact is, I never did, and I never intended to do so.

2503. Then you wrote what you never intended to do?—I am afraid I did, to that extent; that is the only circumstance regarding it that I regret; I regret that letter.

2504. Colonel *Taylor.*] You stated that there were only a few persons in the office who were capable of fulfilling their duties; how do you arrive at that?—I read that in the evidence of Mr. Greene, and I stated it partly from my own knowledge. Mr. Greene said there were only three or four who could be relied upon.

2505. Mr. *Ayrton.*] With regard to the valuation of land?—They are all perfectly fit for the duties they perform as clerks; but my belief is, that there are only three or four who can perform the duties of land valuators in the field.

2506. Mr. *Hunt.*] How many should you think there are in all Ireland?—Mine would be a very rough estimate.

2507. What would be your rough estimate?—We could easily find 20 or 30 in all Ireland.

2508. *Chairman.*] Do you take into consideration the men who have been employed on railroads, waterworks, &c.?—Besides those in the office, there are three or four good valuators, who are pensioned off.

2509. It has been stated, that Mr. Montgomery, from Ireland, has got a high place in Liverpool, in the engineering department, and you have stated that your son has a very high appointment in India?—Yes; my son is in the engineering department in India; Mr. Montgomery is in Liverpool, he is a revising valuator.

2510. It would be scarcely possible for you, or anyone else to give a correct answer to the question, as to how many there are in Ireland, out of the office, who are capable of discharging the duties of a first-class valuer?—It is impossible to go near the mark; but it is morally certain that there would be little difficulty in finding 20 or 30; I know five or six.

2511. Mr. *Stacpoole.*] Were you the person employed to value in the neighbourhood of Kilfenora, and in Clare?—I valued a great part of Clare.

2512. The barony of Burren?—I valued part of that; I travelled through it all.

2513. Were you acquainted with that kind of land before you went to Burren?—Partly. We have some farms in Galway very like Clare; but I think we have nowhere in Ireland land precisely like that of Burren. The grass is short and thick; it remains untouched by the frosts, and is used principally as winterage. If I went

to

to see one of these fields when there was no stock on it, of course I should not be deluded into the idea that it was incapable of supporting stock. I should know very quickly by the grass and the fineness of it what it would do. Mr. Greene said that in such a case, a valuator might be deluded into the idea that it was worth little or nothing. No valuator would use such an expression as that; and the expression shows that the gentleman who uses it is no valuator.

2514. Is it not the fact that a good deal of that land was valued under what it ought to be?—All the rocky pastures of Clare and Galway were valued too low, because the northern valuators became the checks in the midland districts. They understood spade husbandry in the north, and they had a man with them with a spade; wherever the man could sink a spade in the earth, he put on a smart value, and if he could not they put on a very small value. You know very well Mary Ruadhs Castle and the church lands at Doolin, and the farm owned by Burton Persse at Kilcooly. There are farms of that sort where you could cut with a spade the entire soil and roll it up like a piece of cloth, leaving the white limestone rock bare, the soil not being more than three or four inches thick. This land will fatten three or four sheep per acre. The valuations of such lands as these were all wrong.

2515. Where they could take up the soil they put on a higher value than where it was rock?—Yes.

2516. Is it not the fact that land not so good as the rocky land was valued higher?—Certainly; that is one of the elements that go to make the present valuation irrelevant; besides the disturbing elements of the poor-rate and of the improvements there is a far greater disturbing element, namely, that the internal elements of the scale of the original valuation is wrong; the bad lands are valued too high, and the good lands too low; I frequently suggested to Sir Richard Griffith that he should change his system, and extend his prices upwards for good ground and downwards for bad ground.

2517. I understand you to say that competent valuers were sent in the first instance to the barony of Burren, but the persons sent to check the valuations were incompetent?—That is not precisely the case; suppose Ralph Cullinane has valued these lands at Burren to the height that they ought to be valued relatively to the poor lands about Quin and Tulla, the check valuator might make quite a different relativeness, and then Ralph Cullinane would run the risk of being set down as a bad valuator, though really a good one.

2518. I think you said that in the first instance it was properly valued, and that then the check valuators made a mistake in their calculations?—I do not say that generally; I may refer to what I did myself. I knew that I was valuing the poor lands, relatively, too high in Portumna and Raheen, the neighbourhood where I lived myself. I also knew that I was making the valuation of the good townlands near Enstymon and the Corcasses too low, and I told Sir Richard Griffith so. I remember a case precisely in point. I was at the appeal meeting, brought there by Sir Richard Griffith, at a town called Six Mile Bridge. Several proprietors of poor lands about there appealed, on the ground that their lands were too high, relatively with the Corcasses. I told Sir Richard Griffith that the valuations of the Corcasses were too low. He said "They are valued at 40 *s.* an Irish acre, and that is a high price." I told him that 40 *s.* was not enough. To this day the whole of the poor country about Six Mile Bridge and Broadford is valued too high, and the good lands of the Corcasses by the Shannon are too low.

2519. And the Burren lands are not properly valued either?—I suppose not, but I do not know with certainty.

2520. Do you know anything about the valuation of Ballinahinch, in Galway?—No; nothing whatever.

2521. The *O'Conor Don.*] I understand from your evidence that you do not object to the statement that you were to a certain extent insubordinate when you were in the Valuation Department; but you object to its being published to the world that you were dismissed for making bad valuations, as you think that that would interfere with you as a professional man?—Certainly. If I were giving evidence as an expert at the assizes, and if the opposite counsel were to bring forward a Blue Book containing a Parliamentary Paper, in which Sir Richard Griffith stated that I was dismissed because my valuation was so bad, I fear it would kill me.

2522. You still deny that you did in any way make a bad valuation, although you are ready to admit that you did not carry out all the details required by the office?—That is it exactly. But I assert that Mr. Greene was wrong in requiring me, as a valuator, to do those details which should be done by a clerk or by a surveyor, not by a valuator. I wrote to Mr. Greene, asking him to let me see those valuations of Mr. Boyan's, where he differed so widely from me. He wrote me a letter, saying that I could see all the documents connected with my valuation if I called at the office, at 12 o'clock on Monday. I called, and he showed me certain books and papers, but he would not show me Mr. Boyan's valuations. I said I wished to see Mr. Boyan's handwriting, and his figures, but he refused. The probability is that Mr. Boyan did not differ from me so much, and I beg the Committee to order Mr. Greene to show me Mr. Boyan's actual valuation, that I may compare it with my own.

Thursday, 10*th June* 1869.

MEMBERS PRESENT:

Mr. Ayrton.	Sir Frederick Heygate.
Viscount Crichton.	Mr. Hunt.
Mr. Fitzwilliam Dick.	Mr. Pollard-Urquhart.
Colonel French.	Mr. Stacpoole.

COLONEL FRENCH, IN THE CHAIR.

Mr. JOHN O'REILLY, called in; and Examined.

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2523. *Chairman.*] YOU are, I believe, a civil engineer and professional valuator of land?—Yes.

2524. You have been, for a great number of years, I believe, employed in the general valuation of Ireland?—I was, for a period of 20 years and 21 days.

2525. Under those circumstances you must have a great deal of knowledge from your own private professional practice, and from your public duty connected with the office as to the value of land?—Yes.

2526. You are not now in any way connected with the General Valuation Establishment?—No; I am employed now by gentlemen in valuing and surveying estates. I do not wish to mention the names of those gentlemen lest I should be injured, as I have been by the Commissioner of Valuation, so I have been given to understand by a member of the grand jury of the King's County.

2527. Did your connection with the General Valuation Service terminate by your own wish, or were you removed from the office by order of the Commissioner?—I was removed by a letter of the Commissioner, dated 16th March 1867.

2528. Dismissing you from the service?—Yes.

2529. Was there any cause in that letter assigned for your dismissal?—There was. They were the same causes that the Commissioner, I believe, expressed the other day, when he said I was dismissed for false statements that I had made.

2530. Are you aware that in a Return before the Committee it is stated you were removed for bringing false accusations against members or a member of the establishment?—I have seen in the newspapers that Sir Richard Griffith made that statement to the Committee in his examination.

2531. Is there any foundation for that statement?—I think not; the statement is untrue and unjust.

2532. Will you state what the cause of your dismissal in reality was?—I was suspended from employment on the 21st of February.

2533. Did you prefer a charge against Mr. Greene?—I did.

2534. What was that charge?—The first charge was that of incompetence for the position of superintendent of the valuation, he himself not having any knowledge of the value of either lands or houses. I was in Galway at the time of making these charges, and they were thought of sufficient importance to be investigated. The first charge entered upon was that of incompetence, or want of knowledge of the value of either lands or houses, which I conceive to be essential in a superintendent. The then commissioner of valuation, Sir Richard Griffith, said, repeatedly, before twenty-three or twenty-four of his valuators and principal office assistants, that though Mr. Greene had no pretensions to a knowledge of the value of either lands or houses, he was perfectly competent to carry out his duties under his directions, against whom he supposed that I had no objections, as to any want of qualification as commissioner of valuation. He admitted what I charged against Mr. Greene with regard to his want of knowledge; and that I considered to be a proof, for it acknowledged what I stated. I stated no more.

2535. Did you make an accusation against the system, in so far as Mr. Greene claimed and received a considerable sum for hotel expenses at a time that he never left Dublin?—Yes.

2536. Was that investigated?—It was.

2537. Was that admitted to be the fact?—Yes, the accounts were produced, showing that what I stated in this regard was true. It was contrary to the rules of the service, to the books of instructions, and to the Act of Parliament, to make any such allowance, and the superintendent was in receipt of the largest salary which the Act of Parliament allowed.

2538. Then, the result of your proving your two charges ended in your dismissal by Sir Richard Griffith?—There were other charges. There was a charge with regard to travelling expenses against Mr. Greene, which I conceive was clearly proved. He had charged expenses that were illegal. One of them was for a journey to Ennistymon in August 1856. The hearing of some appeals was to be gone into in Ennistymon about that time. Mr. Boulton, the solicitor of the valuation, was sent down to attend at the hearing of the appeals; and a Mr. Timothy Moylan, a surveyor employed in the county of Clare, near Ennistymon, was written to from the Valuation Office, to attend upon the solicitor at the appeals, and to examine any tenement that might be appealed against.

2539. All those officers being in attendance must have added very considerably to the expense of the inquiry?—Of course.

2540. And all that extra expense was borne by the counties?—I am not now speaking with regard to the expenses incurred by Mr. Moylan or Mr. Boulton going down. It is only with rega

regard to a journey assumed to have been made by Mr. Greene, the superintendent, which was not made, but which was charged for.

2541. It relates exclusively to a charge against Mr. Greene?—Yes.

2542. Did you, on leaving the service of the General Valuation of Ireland, receive any compensation for the 20 years you had served in the office?—Some little time before I left, there was a rule, I believe, established by the kindness and consideration of the Commissioner, to give a month's pay to any persons that were discharged. I got one month's pay in lieu of loss of employment, and in consideration of 20 years' service.

2543. Did you know anything of the Bill that was proposed to be introduced by Lord Naas, in 1858, for the purpose of amending the Valuation Act?—Yes; I had seen a copy of that Bill.

2544. Did you see a copy of a letter of the Commissioner which was published in the newspapers at that time?—I did, and I commented very much upon it in the newspapers, with regard to its erroneous estimate of the annual revision.

2545. The proposition was that, in any works to be done, a certain proportion of the field work should be borne by the Treasury, and another portion, supposed to be about a moiety, should be borne by the counties?—The proposition with regard to the division of the expenses between the Government and the counties was, that the expenses of the field work should be borne by the Government, and the expenses of the office by the several counties. Seeing this letter of Sir Richard Griffith, I commented upon it, showing to the public that the proposition of the Government was not a fair one, that the expense attending the field revision would amount to no more than about 1,900 *l.*, and that the expense of the office work would be at least 12,000 *l.* or 13,000 *l.*

2546. That Bill was not persevered in, I believe?—No.

2547. Then there was a second proposition in which the Commissioner adopted, to a certain extent, your views, and agreed that the expenses should be borne half and half?—Yes, the next Bill provided that the expenses should be borne equally by the Government and the grand juries, moiety and moiety.

2548. Were you at all connected with getting up the map that is before the Committee?—No, I never saw an exact copy of that map.

2549. It is not the identical map that was produced at the Dublin Exhibition of 1853?—No, it is not.

2550. You are not acquainted with Mr. Kelly?—Yes.

2551. Are you aware whether Mr. Kelly had much to do with the preparation of the map that was shown at the Dublin Exhibition?—He had nothing to do with it; he was not there at the time.

2552. Mr. Kelly is described to have had a good deal to do with the office. Are you aware whether the five instruction books were written by Mr. Kelly or by Mr. Griffith?—Mr. Kelly told me himself in 1838, when I was assisting him with the tables and the preparation of what is called the Second Book of Instructions of 1839, that it was he who had written the First Book of Instructions published in 1833 and the Additional Instructions in 1836, and then as the valuation extended they saw several wants in the first book, and he compiled a third book, adding important matter to the first and second publications; that is the book of 1839. I am aware that Mr. Kelly compiled the third book. He told me that he had compiled the first and constructed all the tables which are used in it and which were transferred or imported into the second book, of course under the sanction, as everything must be, of the Commissioner. Mr. Kelly was the labourer who performed the work.

2553. You stated that Mr. Kelly had nothing to do to the map before the Committee, or to the geological map?—Mr. Kelly had everything to do with the preparation of the geological map, which I believe was published in 1838, or thereabouts.

2554. Did you hear from Mr. Kelly that the reason of his difference with Sir Richard Griffith was his refusing to charge the time employed on that map to the counties?—No; Mr. Kelly told me when he was employed in the Museum of Irish Industry in Stephen's Green, after he had resigned his office in the valuation service, that the first time that he thought Sir Richard Griffith took a dislike to him was after he had been a month, or some short time, out with a Mr. Jukes, a Professor of Geology in the Dublin Museum, about the year 1847 or 1848. Mr. Jukes made an application to Sir Richard Griffith, as I have been told by Mr. Kelly, for Mr. Kelly to be allowed to accompany him for some little time to make a geological survey in the country. Mr. Kelly was about a month away, and when he came back it was about the time of furnishing his monthly accounts. The commissioner used to attend at the office every day when he was in Dublin during the time of Mr. Kelly, and when he called one morning Mr. Kelly asked him to what account he should charge the time that he had been with Mr. Jukes in the country; the commissioner said, "To the valuation." Mr. Kelly said, "How can I charge it to the valuation, not having done anything upon it? I cannot conscientiously do it." These were substantially the words as told me by Mr. Kelly. The commissioner then said angrily that he would pay for it himself.

2555. Did he pay for it himself?—I do not know.

2556. Mr. *Ayrton.*] Is this your recollection of a conversation that occurred between you and Mr. Kelly 20 years ago?—Not five years ago.

2557. It is your recollection of what Mr. Kelly said about five years ago of a conversation that he had 20 years ago?—Yes; a conversation with Mr. Kelly is a conversation that would not be very easily forgotten.

2558. Is he one of those persons who will tell you everything that everybody said in a conversation that happened 20 years ago?—He was the reverse; he was a very silent man, and never spoke without occasion.

2559. *Chairman.*] Was not the subject one very likely to impress itself on Mr. Kelly's mind?—Yes, and it arose from a conversation that I had with him about my dismissal.

2560. During the time when Sir Richard Griffith was employed as Commissioner of Public Works, according to the regulations of the office, he was supposed to be in attendance five hours?—I see in the papers that Sir Richard Griffith made a statement, whether true or not, that his attendance at the Custom House during the time he was chairman was five hours a day.

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2561. The hours in the Valuation Office were, I believe, somewhat longer?—They were seven hours; I do not know what they are now.

2562. How was it possible for Sir Richard Griffith to discharge the duties of both those offices which would occupy so many hours?—I could not say, unless he was gifted with more ubiquitous powers than men are commonly gifted with; I was almost constantly in the Valuation Office, from Mr. Greene's inauguration as superintendent in July 1850 until 1857, and I never saw Sir Richard Griffith, the Commissioner of Valuation, in 108 or 109, Baggot-street, the Valuation Office proper; before that period, in Mr. Kelly's time, I used to see him there every day a considerable part of the day, sometimes the whole day; in Mr. Greene's time, the first time I saw him there was in February 1857, when he came to investigate my case.

2563. During the time that you were employed in the office, was there a person there of the name of Skip?—There was a son of a man named Skip employed as a messenger for a short time, but he was dismissed, I believe, for some misconduct; and he enlisted; the Skip to whom reference was made here is John Skip, the Commissioner's butler; I never knew him to be employed on the valuation.

2564. Young Skip was, I believe, dismissed for drunkenness?—He was.

2565. Was the wife employed at Baggot-street as housekeeper?—She was housekeeper in No. 109, for some time, probably five or six years.

2566. Do you know that 50 *l.* a year was paid out of the public funds for some time to Skip?—So I understood.

2567. Skip at that time was in the private service of Sir Richard Griffith?—He wore the striped livery jacket of a butler and household servant. The Commissioner had no footman, as he states.

2568. Can you tell the Committee how the valuators dealt with the taxes that the land might be subject to in making their valuation; did they make deductions on account of them, or if there were any circumstances that would increase the value of the land, would they be taken into account?—The valuators never considered the taxes; they were regarded as no element in the valuation.

2569. There is no ground, I imagine, on which they could consider them?—I do not think there is; they are beside the valuation altogether.

2570. Then, they merely sent to the head office a statement as to what, in their opinion, the valuation ought to be?—They sent their opinion as to the valuation of the land under the circumstances in which the land was placed locally with regard to its natural advantages or disadvantages.

2571. You were employed constantly as a valuator?—I was employed chiefly in the valuation of towns; I have valued some land; not a great deal.

2572. Will you state what towns you were employed in the valuation of?—They are very numerous; Kinsale and many of the towns of Cork; I have never been allowed to value a borough town with the exception of Kinsale, and my valuation was not allowed to remain there; two valuators were sent after me; because of the objections that I took to the valuation, or to the changes that were made by the person sent after me, a third valuator had to be sent.

2573. Mr. *Fitzwilliam Dick.*] By a borough town you mean a Parliamentary borough?—A Parliamentary borough.

2574. *Chairman.*] You are, I suppose, master of the system that was adopted at the commencement of the valuation?—Yes; the first system adopted was the valuing in threes or squads, and that continued for six or seven years; it was rather an unwise proceeding to follow, three men being employed in doing one man's work; the adoption of that system for a number of years was the cause of a great deal of unnecessary expense.

2575. Then you do not consider that that original system was a good one?—It might have been a good one, probably the best for two or three months, until the valuators were trained, but after that it was a very unwise and injudicious course to follow to have three men going together, squabbling and arguing, and vindicating their own opinions as to the value of the land, which frequently resulted in quarrels between them.

2576. Was the original system carried out through the whole progress of the valuation?—No; but the scale of prices was continued till the passing of the Act of 1852.

2577. That was the basis upon which the value of the land was fixed?—Yes.

2578. Supposing that the taxes chargeable on the different fiscal districts disturbed in any way the uniformity of the valuation, do you think that uniformity could be re-established, or established by the addition of a poundage-rate from 1 *s.* to 5 *s.* or 6 *s.*?—I do not think it could without making altogether a new valuation; they should visit every townland, every district, and every field, in order to see where they might add so much, 1 *s.* or 2 *s.*, or 3 *s.* or 4 *s.*, and then, after having examined the land and made their calculations, they should add a per-centage.

2579. Would it be possible for any persons in the office to make a deduction or an increase in the valuation with no other knowledge of the existing circumstances than that obtained from the papers sent up by the valuators?—I think not; I am sure not.

2580. Do you know what the general principle was in the office with regard to these per-centages?—There were per-centages for local circumstances, and these were for the most part added by the valuator; sometimes they took upon themselves in the office to add those per-centages, and they were always found to be erroneously applied. The instructions to valuators so far back as 1836 were to examine the maps, to transfer the lots, to calculate them, to examine the per-centages, settle them, and send them up; only the field prices were to be calculated in the office.

2581. Are the roads included in the valuation of the townlands, or what has been the practice in respect to the roads?—The practice with regard to the roads, first, was to pay no attention to them; they did not take out the roads in the earlier part of the valuation, and I believe it is only very seldom done now.

2582. Do you not think, as a matter of justice, that the roads should be exempted?—In private valuations they are generally exempted; I exempt them in my practice, and so do all valuators in the north of Ireland, and I think in a public work like that they ought to be exempt. They are public roads belonging to the public, not forming part of any particular farm. I think that the farm

rmer has no right to pay for a road, probably mile long, going through his farm.

2583. Do you know how long a period it required to accomplish the valuation of Ireland?—began in 1830, and from statements that I ave seen in the newspapers it ended in 1864 or 865; that would be a period of 35 years.

2584. Will you state your opinion as to what me, if you had competent men employed in it, ought to have been finished?—With a numecally sufficient staff of competent men a valuaon ought to be made in eight years at the very tmost.

2585. How many hands would you employ to ccomplish it in the time you name?—I would ave two commissioners and 30 valuators, 30 raughtsmen and 30 clerks, all locally employed; herever they were doing their work I would ave a staff there; each valuator should have vo assistants; one of the commissioners should e a general check, and the other should visit ne different valuators, going from one to the ther to see how they were keeping to the scale, ter having been first instructed and trained pon a scale; the valuators' two assistants hould be well chosen, smart office men, who hould be well able to keep pace with them; supposing a valuator to value 300 or 350 acres a ay, 30 valuators would complete the valuation f the whole of Ireland in about four and a half ears.

2586. I believe you made an estimate before he Grand Jury, last year, of the cost of the umber of persons that should be employed?—hat was in the evidence of last year; I have ot a copy of it.

2587. Have you, on consideration, thought it dvisable to change your opinion, that it could e done so much more economically than it has een done?—No, I could not change the amount f the estimate that I made; I think that is as uch as it ought to cost.

2588. Do you know anything of the annual visions and the labour imposed on the persons nployed, and what do you think, generally peaking, of the importance of the work?—As the labour of the work it is not indeed very nportant, but as to the applications of the work is important that it should be kept perfect; I ave myself valued or revised in a great many aces, and I did not find the work so extraordiarily laborious; there is no difficulty at all tending it, with a person who knows how to vise.

2589. Are you aware of what the expense of e annual revision amounts to?—It has been ated that it now amounts to 24,000 *l.* or 25,000 *l.*; 1866 it was 22,000 *l.*

2590. You are aware that Sir Richard Griffith stimated the annual expenditure at a much naller amount?—£. 4,160, I think, in one statement, and 10,000 *l.* in another; if his bill passed e said it could be done for 4,160 *l.*

2591. Do you think that the sum of 24,000 *l.* 25,000 *l.* is at all a reasonable sum?—It is vice what it ought to cost, even supposing the visors to be better paid than they are at prent.

2592. Would you state by what means, as far your knowledge goes, the expense of this resion might be rendered more reasonable than is at present?—Only by the revisors being cally appointed by the Grand Juries under the nction of the Lord Lieutenant; I think that would be the only means of reducing the cost; it is hopeless to think that it could ever be reduced under the present organisation.

2593. Do you suppose that the appointment of local revisors would in any way bring it about that the revision would be comparatively worthless for the purpose for which it was intended, in the course of six or seven years?—I do not see how the integrity of the valuation could be interfered with by local revisions, because every townland is valued at a certain amount, and every farm within that townland is valued at a certain amount, and they cannot exceed the whole value of the farm in any number of divisions that they may make of it, neither can they exceed or reduce the value of the townland, no matter how many changes they may make, so that there are two things operating to prevent any interference with the integrity of the valuation. Every item is an item in itself, fixed and determinate, and cannot be altered.

2594. You were of opinion that a central authority to which the reports of the revisors should be sent would be necessary in order to secure uniformity of valuation?—I do not think it would, because it has not preserved it hitherto. I know one instance, in the county of Dublin, where, after the valuation had been settled, a change was made for a political purpose in the valuation of a tenement. There was a well-known gentleman, Captain Nolan, who was one of the Board of Guardians of the South Dublin Union; he was rather a troublesome man in a political way at the Board. After the general valuation of the barony of Nethercross was issued it was found that Captain Nolan's house and garden were valued only at 9 *l.* 10 *s.* Alderman John Reynolds, who was also a member of the Board, found that Captain Nolan's house did not qualify him for a seat at the Board, and he objected to him, and Captain Nolan had to be put out of the Board. In order to qualify him the revisor of the county of Dublin raised the value of his house from 9 *l.* 10 *s.* to 12 *l.* 10 *s.*; that is true. I appeal to the books of the office to prove it.

2595. *The O' Conor Don.*] Perhaps there were alterations made meanwhile?—I examined the house myself, and there was no alteration that would warrant the lowering or raising of the value.

2596. Were you the revisor?—No, I was not; but I went to see it, knowing that this had been done; I went to see what was the cause of the increase.

2597. Mr. *Stacpoole.*] What kind of a house was it; was it a large house?—It was a small cottage house.

2598. Was there any land attached to it?—A garden.

2599. Mr. *Fitzwilliam Dick.*] How came you to go and investigate the case?—The thing created a sort of sensation in the valuation office at the time, and it was looked upon as a very unjustifiable proceeding by the persons employed in the office.

2600. It was not part of your duty?—It was no part of my duty; it was a thing I volunteered.

2601. Mr. *Stacpoole.*] It was for your own information?—For my own information.

2602. No one asked you?—No one asked me.

2603. *Chairman.*] Do you think the integrity of the valuation would be better pre-

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served by a central establishment having control over the whole work, than it could be by individuals acting independently of each other?—What I have stated is true, and anything worse than that could not happen under any local system; that happened under a centralised establishment.

2604–5. Have you any idea, supposing the revision to be submitted to local revisors, what the cost would be?—I think from 10,000 *l.* to 11,000 *l.* would be the utmost, one half of that being paid by the Treasury.

2606. You are acquainted with a gentleman in the Valuation Office of the name of Byron?—Yes; he was the first acquaintance I had in the office.

2607. Did you know him for any length of time?—Since March 1838.

2608. Do you know anything of the nature of his employment in the Valuation Office?—He was employed as junior clerk, and certainly, at the time, a very worthless one; I believe he was one of the lowest in point of salary that was ever in the Valuation Office; he had no more than 15 *s.* a week, a labourer's wages, when he came there.

2609. Had he not a department to himself in the valuation establishment?—He had a geological room over the stables or coach-house of the commissioner, in Lad-lane, at the rear of No. 2, Fitzwilliam-place, for a considerable time, from about 1841 or 1842 up to the time that I left; I had been speaking to him in that very room the day I left.

2610. I believe he was in the habit of leaving the office and going into the country to make geological inquiries?—Yes. I met him one day in the town of Laghey, in Donegal. It was the Sunday before Christmas 1856 or 1855, I am not sure which.

2611. Had the Boundary Survey any connection with the valuation?—No, except such connection as the Ordnance Survey might have with the valuation. The Boundary Survey was the groundwork or a sort of guide to the surveyors in making the Ordnance Survey, showing the boundaries of the different townlands, parishes, baronies, and counties, giving skeleton outlines, and sometimes showing roads and rivers.

2612. There being no connection between the Valuation and the Boundary Survey can you account for it that Sir Richard Griffith was made Commissioner of Valuation, he himself not professing to have any peculiar knowledge in that department?—I do not like to say anything with regard to Sir Richard Griffith's knowledge. He has a world-wide fame, and it would be foolish in me to think of taking away from it.

2613. I believe he received no salary of any kind as Commissioner of Valuation?—I think he says he received 500 *l.* year as Commissioner.

2614. As Commissioner of Valuation?—Yes.

2615. Is it not the fact that he gave up no salary, and that Mr. Greene's appointment cost the counties an additional sum of 400 *l.* a year?—I am not aware of that. I understood Sir Richard Griffith to say that he had no salary from the time he resigned the commission in October last, and that he still holds the chief boundary surveyorship, and gives whatever services may be required gratuitously.

2616. Do you know anything of the superintendents of the valuation, and of the duties which the superintendents have to discharge?—The duties are not very onerous. I believe the principal part is to allot the work to others and to see that they do it, or to pretend to see that they do it. They do no work themselves; I never found them doing any work of any importance to the valuation.

2617. Mr. Greene, I think, was the superintendent during the time you were in the employment?—Only part of the time, from the 1st July 1850 till 1857. Mr. Buck was appointed to take charge of the office for a short time during the temporary absence of Mr. Kelly, an absence which happened to be permanent; Mr. Buck only held the office until a person qualified for it should get it; from the 15th April 1850, until 1st July 1850.

2618. Did you hear of Mr. Greene having been employed in the Boundary Survey?—Not till I heard his statements here with regard to it; at the date which he says he was employed upon the Boundary Survey, he could not have been employed upon it, because at the time which he mentions, the survey was completed, and the assistant boundary surveyors as many of them as chose to take situations in the Valuation Office were brought in; the rest would not take situations. There were a great number, I know; the Freemans, the Coffeys, Mr. English, Mr. Duffy, and many others came into the Valuation Office in 1841. At the time Mr. Greene says he was on the Boundary Survey, Cork and Kerry were published; they were the last counties that were surveyed and published; I know that Cork was ready, for I entered upon the valuation of Cork in 1845, and the maps were published by the Ordnance before that, so that the Boundary Survey could not be going on in 1844. I infer from the dates that Mr. Greene could not have been on the Boundary Survey.

2619. Was not Mr. Greene employed in the valuation or in the survey of Kilkenny, but not in direct communication with the Valuation Office?—I believe so; I understood that he was employed as a surveyor, a sort of surveying which the valuation requires, under Mr. Purdon, who had got the valuation of Kilkenny, together with some other assistants, and I never heard anything of Mr. Greene until he and some others who were employed upon the Kilkenny Survey and Valuation, came in after the finishing of the county.

2620. Do you think that farmers having but little education, that of reading and writing, should have been under any circumstances employed as valuers?—I think not; no one ever entertained or expressed such an opinion before it was expressed to this Committee by Mr. Greene.

2621. Do you know a gentleman employed in the Valuation Office of the name of Organ?—Yes.

2622. Do you know what position he holds in the establishment?—I believe he gets the name of librarian, keeping and stowing away old books and maps, and handing them down.

2623. Have you heard of his holding any other appointment in connection with this?—Yes; he is lecturer on the Government convict prisons of Dublin.

2624. Discharging the duties of that office in the office of the valuation?—Yes; I have known a report to be written and prepared in the office I have a copy of it, but I have mislaid it; it was not a voluminous one; probably about 32 pages.

2625. I

2625. I believe you left the Valuation Office efore the valuation of the north was made?—I id.

2626. Then you know nothing as to the ar- angement for taxing the steam power of the orth; looms, spindles, and so on?—I do not; here is no rule or regulation in the Valuation ffice which could either tax steam power or achinery or attribute any value to it; these are hings that are excluded in the valuation.

2627. The *O'Conor Don.*] It was stated be- ore the Committee that you were dismissed in onsequence of having made false statements, nd I understood you to say that your state- ents were in relation to Mr. Greene chiefly; that the fact?—Yes, principally. There was charge against some others, which was not gone to, in consequence of the papers relating to em not being at the time forthcoming. I was spended until such time as these papers should e procured; and when I made application for em so as to have the opportunity of proving y statement, which I could not have done satis- ctorily without the papers, they were not pro- uced.

2628. Did I understand you to say that those istinct charges or allegations that you made gainst Mr. Greene were admitted as proved? -That which related to the charge of 10 *s.* a day uld not be disputed. The charge was illegal, t the Commissioner took upon himself to say at he allowed it. I asked on what grounds; said that he acted contrary to the Act of arliament. He said he would do what he ked.

2629. What was this 10 *s.* a day?—It was for tel expenses, in addition to salary; it was ecially entered in his accounts as for hotel penses.

2630. Was that admitted to be a charge against m in the first instance?—It was.

2631. It was considered as a charge?—It was nsidered to be a charge worthy of being vestigated.

2632. Then do you mean to tell the Com- ittee that after it was investigated and found be true, the Commissioner justified it?—He d. He said he gave it his sanction.

2633. I want to understand whether you hold at you proved all the statements that were ade against Mr. Greene?—I proved the state- ent as to his qualification or his want of qualifi- tion as a valuer of houses and lands; that was oved on the admission of the Commissioner. stated no more than the Commissioner had mitted, and I think that charge was proved.

2634. Then there was a charge of 10 *s.* for tel expenses; were there any other charges at you made against Mr. Greene?—There was other charge with regard to a journey, that he arged for.

2635. Was it proved that he had not gone ere; was that your charge?—Yes; the sur- yor stated that he did not see him there; Mr. reene stated that he was there, but it was the y after. The appeals occupied three days, and , knowing the time that the appeals were to be ard, was not there until the day after, which he id was a fair day; he was late there, if he went; e surveyor did not see him during the three ys that he was there.

2636. Was there any other charge?—There s a charge with regard to a carpenter employed the Valuation Office.

2637. What about the carpenter?—The car- penter's workshop was in the kitchen.

2637*. Whatever the charge was, did you prove it?—The investigation was to have been held on Monday; I got notice of it on Thursday, and I received a letter from the Commissioner, stating that he was leaving town, and could not hold the investigation on Monday, as proposed, but that he must hold it on Saturday, and that I must come up forthwith; I expected to have had Saturday and Sunday to find out the address of the carpenter, but I could not learn it until the investigation was made. That case was partly proved, but not satisfactorily, because I could not produce the carpenter; I have seen the car- penter, and I know that he was employed there at 28 *s.* or 30 *s.* a week for several years.

2638. The charge was investigated at the time, and I suppose it was considered that you had not proved your statement?—Yes; but I have seen the carpenter, and so have others, making windows, shutters, doors, window sashes, and things of that kind, which had no connection whatever with the Valuation Office.

2639. I suppose you had witnesses to prove all that?—There was no denial of these things; everybody saw them as well as I did.

2640. I understand you to state that some of your charges you proved, and others you did not?—Yes, I made a charge to the effect that some persons employed as surveyors had charged for labourers in their accounts, without having employed any.

2641. That they charged for labour that was not employed?—Yes.

2642. Sir *Frederick Heygate.*] That is a charge of direct fraud, is it not?—A charge of direct fraud.

2643. *The O'Conor Don.*] Against whom?—Against persons not mentioned at the time; I afterwards mentioned one name. When the charge was entered upon I asked the Commis- sioner if it would be sufficient to prove one case. "No," said he, "as you have specified or in- sinuated more than one case in your charge, the proof must embrace a number corresponding with the terms of the allegation. You must prove more than one case." Before leaving Gal- way I conditioned that I should have the advantage of certain papers, which I would name, upon the in- vestigation; these papers relating to the labourers' accounts of certain surveyors were in the Audit Office, London. On applying for the papers I could not get them. I was suspended from employment until these charges were proved, and I never had the opportunity of proving them. I could have proved them if my word had been taken and the word of the persons themselves: they could not have justified them- selves. I wanted the documentary evidence, and I wanted to go to the ground to show that no such persons were employed.

2644. You were refused the papers?—Yes.

2645. You were employed in the valuation service after the tenement valuation commenced? —I was one of the first employed.

2646. I think you stated, in answer to the Chairman, that the deductions for local circum- stances were made in the county by you as a valuator?—I have not been extensively employed as a land valuator. I have valued very little land, but I have valued houses. All the per- centages for taxes and things relating to houses I have considered and taken them off.

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2647. Was your settlement altered in the office?—My settlement was not altered, unless they thought proper to send another valuator, thinking that my valuation was not a correct one.

2648. Do you know anything about the way in which rates and taxes were deducted?—There was no question of rates and taxes in connection with the valuation in my time.

2649. The valuators never considered any deduction arising out of the existing rates or taxes in a county?—No, not the county-cess, the poors-rates or the like.

2650. Are you sure that no such deductions were afterwards made in the office after the valuator's lists were sent up?—I assisted in preparing the books for final publication, and these were things that were never considered in anything that I had to do with; and I think that what I was doing was according to the uniform practice of the establishment.

2651. You never heard of a uniform per-centage being taken off on account of the average rate of taxes that existed before the valuation was made?—Certainly not before I heard it stated before this Committee.

2652. Could such a system have existed without your knowledge?—No, it could not.

2653. I suppose you are well acquainted with all the field books and documents connected with the valuation, from the first step to the last?—Yes.

2654. In any of these documents that you have seen, is there any record of this uniform deduction for taxes?—None whatever; I never saw or heard of it before.

2655. You are aware that certain counties were valued under the first Tenement Valuation Act, 9 & 10 Vict., in which the scale of prices was different from the subsequent Act, 15 & 16 Vict.?—Yes.

2656. Were these counties reduced to the scale of the 15 & 16 Vict.?—Dublin, for instance, was not.

2657. Was it possible to reduce the valuation under the 9 & 10 Vict. to the scale of the 15 & 16 Vict., by a uniform per-centage?—If there was any attempt made to reduce the one scale to the other, I do not see that there would be any conceivable difference in the acreable value deduced from the two scales. The prices deduced are nearly identical.

2658. Was it not the fact that the prices in the one Act and the prices in the other differed with respect to different productions; that is to say, that some things in the 9 & 10 Vict. were higher, and other things lower, than in the 15 & 16 Vict.?—Yes. With regard to tillage lands, lands undergoing a rotation, the prices in the 15 & 16 Vict. would be 22½ per cent. lower than the prices in the 9 & 10 Vict., the 6 & 7 Geo. 4, and the different Acts passed in the reign of Will. 4. Dairy land, which is grass land, is 5½ per cent. lower under the 15 & 16 Vict. than it is under the 9 & 10 Vict. Beef or mutton lands, feeding lands, are 14 per cent. higher under the 15 & 16 Vict. than under the 9 & 10 Vict.

2659. Then, there being these differences in the two scales, without an examination of each particular division of land to see to which production it was devoted, it would be impossible to arrive at the proper deduction that should be made in consequence of the change in the scale?—I think so.

2660. And a uniform per-centage over the whole county would not really carry out the scale in the new Act?—It would leave things as they are, irregular and erroneous.

2661. Were you ever employed as a revisor of the valuation?—I was in several places in the counties of Dublin, Cork, Limerick, Waterford, and Wexford.

2662. I suppose you sometimes had to consider, as a revisor, alterations consequent on the subdivision of tenements?—Yes.

2663. Did you, as a revisor, alter the areas and applot the valuation of the tenements in the county, or did the revisors receive instructions merely to mark alterations upon the maps and send them up for calculation to the office?—I never received any such intimation as that, nor do I know of any such circular having been issued; at all events it was not issued to me; whatever changes I found it necessary to make, I made them myself, because I was left a discretionary power which I always used to the best of my ability, and satisfactorily, as the Commissioners' testimonial will certify.

2664. The rule with you was to do the whole work yourself?—Yes, in making the revisions; I left a copy with the clerk of the union; I did not send it to the office, because it was not necessary, the Commissioner's name having been appended to it when it was published at first. After the third or fourth year's revision, the Commissioner's name still stood good; I sent my papers to the office when I went to another district.

2665. Mr. *Ayrton.*] Are you now speaking of your general practice?—I am speaking of what I have done; the manner in which I have done the revisions that I was appointed to make.

2666. During what years?—Without the documents I could scarcely say.

2667. *The O'Conor Don.*] In a general way you state that the whole time you were employed as revisor you always followed that rule of doing the work in the country?—Always.

2668. And you never got instructions to the contrary?—Never.

2669. Nor heard of any other system being adopted by others?—I do not know; whatever instructions were conveyed to others, these instructions were not conveyed to me.

2670. Certain counties in Ireland were first valued under the townland valuation, and subsequently under the tenement valuation; were the tenements subdivided in any other way except by the lines that were marked on the maps by the original townland valuators?—In no other way.

2671. So that the divisions of the tenements under the tenement valuation are the old quality divisions that were made by the townland valuators perhaps 30 years ago?—Yes.

2672. Those are the only divisions of tenements into anything like quality lots?—That is all; there may be some places where the land had been bog, and it is marked peculiarly, and marsh land is also distinguished upon the map; it often happens where bog is marked there is no bog now.

2673. During the time you were in the Valuation Office, were you aware of a gentleman named Irwin writing books during office hours?—Yes, I knew him write a guide book; he wrote it himself, and employed another person of the name of Kearney, who had been engaged in the Irish Academy in translating Irish; he was a great antiquarian and Irish scholar.

2674. W

2674. Was he employed in the valuation service?—Yes; and during the time he was employed I saw him writing this guide book.

2675. Has Mr. Irwin lately written a very offensive book relating to religious matters?—He has.

2676. And a copy of that has been sent to you?—I have a copy of it. It is on Ultramontanism, and it connects Fenianism with the Catholic episcopacy of Ireland, and with the priests.

2677. Was that book sold in the Valuation office?—I heard it was sold by a gentleman in the office.

2678. Mr. *Fitzwilliam Dick.*] By the officials?—By the person who was the author of the book.

2679. Mr. *Stacpoole.*] Did he ever give it out publicly that this book was sold at the office?—No; it was sold to persons in the office, as I bought the guide book.

2680. If I were to go in as one of the public could I get it then and there?—I do not know what you could. It is published at Webb's, in Jackville-street.

2681. *The O'Conor Don.*] Were you informed by persons in the establishment that the book was written in the office, during office hours?—Yes; I have heard it stated by persons in the establishment at present, that the book was written there.

2682. Would you be prepared to give the names of the persons who gave you the information?—Yes.

2683. Did they tell you that they saw the writing of it going on in the office?—They saw the sheets and leaves in preparation in the office.

2684. But they did not see any person working at it during office hours?—There was one person who was ridiculed, he being a Catholic, for having had anything to do with a work of such an anti-Catholic character, reflecting so much upon the religion that he himself professed.

2685. You are not prepared to state that you could call any person to prove that the book was written during office hours, and by persons paid under the valuation service?—I can mention the names of the persons if the Committee desire.

2686. Persons who could prove that?—Yes.

2687. That during office hours they were employed on this offensive book?—That they have a knowledge of those who were employed, and that they saw the work being compiled there.

2688. Sir *Frederick Heygate.*] You say that the persons who wrote this book in the office were employed in the office?—Yes.

2689. In what capacity were they employed?—The author of the book is a deputy or divisional superintendent; the others are persons under him, clerks, draughtsmen, and the like.

2690. You say that the author was himself writing the book in the office?—So I have been given to understand.

2691. In what way were the others assisting him?—In copying sheets for the printers.

2692. This was at a time when all these individuals ought to have been attending to their duty?—Certainly; but that is not an unusual thing; many things have been done in the office foreign to the work of the establishment.

2693. Do you go so far as to say that it is a common thing in the office to do other duties; the private business of the people employed there?—It is; I have myself seen plans and specifications of houses, which had nothing to do with the office business, being made in the office by superintendents.

2694. You yourself never undertook anything of the same kind?—Never.

2695. Did you give any information to the heads of the office that you had seen this?—Certainly not.

2696. Do you not think it was your duty to do so if you saw this improper conduct going on?—There was no necessity to give the information; the heads of the establishment were well acquainted with it, better than I was; it would have been a work of supererogation to tell them things that they knew better than I did.

2697. Who were the heads of the establishment to whom you allude?—I saw Mr. Hutchins with plans of houses and with specifications, and he could not have been working at these houses without the knowledge of the superintendent, because he was in the next room.

2698. Who was the superintendent?—Mr. Greene.

2699. Did this go on in Sir Richard Griffith's time as well?—It was all in Sir Richard Griffith's time.

2700. Do you go so far as to say that the commissioner, Sir Richard Griffith, and after him Mr. Greene, must have had a knowledge of this?—If the commissioner had not a knowledge of it, I think it was Mr. Greene's duty to communicate it to him. Whether he did or not I do not know. It could not have been done without Mr. Greene's knowledge. I repeat, it was unnecessary for me to tell Mr. Greene a thing which he knew as well as myself, and probably knew the import of it better than I did.

2701. *Chairman.*] From your experience in the office do you think that any information, such as the honourable Member has referred to, would be well received by the heads of the departments?—I have experienced that it would not be well received. I have had ample experience, because I have been a victim to that very thing.

2702. Sir *Frederick Heygate.*] You stated that you had never given any information to the heads of the office?—When I did I was dismissed.

2703. You did give information once?—I did.

2704. Mr. *Ayrton.*] Have you been in the office since you were dismissed?—I called there upon business, I believe, once or twice.

2705. You know nothing about the office since you were dismissed?—I learn a great deal about it, because I am in communication with many of them from time to time.

2706. All that you tell us of what has occurred since you were dismissed, is what you learn in this way?—Yes; I have learnt that with regard to the publication of these books.

2707. You know nothing yourself about it?—A copy of the book was sent to me.

2708. You know nothing about it yourself, of your own knowledge?—I know of the publication of the book. I have a letter from the author.

2709. What is the book?—It is a book on Ultramontanism. I daresay it would be worth your while to read it; it is very edifying.

2710. You knew this book was published, because you have a copy of it; that is all you appear to know of your own knowledge?—I have a letter from the author.

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2711. What does the author say?—"Dear Sir,—You have no occasion to express your acknowledgments to me for my book on Ultramontanism, for I assure you I neither sent it to you, nor have I the least idea who did. However, as a subject to which I have given a little attention of late, I shall be pleased to receive any communication of your opinions in reference to it, as I have no doubt you are much better informed on it than I can be."

2712. Is this your evidence that this gentleman sent you the book?—I did not know but what he might have sent it.

2713. I understood you to tell the Committee that you had a letter showing that this gentleman sent you the book?—I said I had a letter from the author of the book.

2714. Is this your ground for believing that he sent you the book?—It is not my ground for believing that he sent me the book; it is one of my grounds for believing that he is the author of the book.

2715. Sir *Frederick Heygate.*] Did you write to thank him for it?—I wrote to thank him, and this is his reply.

2716. Did you intend to find out who was the author of the book by that letter?—I thought it was he; I did not know any person who would send me the book; he and I had been frequently engaged in polemical and controversial discussions.

2717. Then this was an ingenious mode to discover that he was the real author?—I had no doubt about the authorship.

2718. Mr. *Stacpoole.*] Did you know that he was the author before you received that letter?—I was told so. I was asked by a person in Sackville-street, who came from the office, "Have you seen George's book?" "What book?" said I. "The book on Ultramontanism," he replied. I can give the person's name if the Committee desire it.

2719. *The O'Conor Don.*] Had the book no signature of the writer?—"G. W. I."

2720. Those are Mr. Irwin's initials?—Yes.

2721. Mr. *Ayrton.*] Are we to understand that the evidence you have given about the office refers to the mode in which the business of the office was conducted before you left it?—Yes; it is part and parcel of the mode of conducting the business.

2722. All that you have stated since is not from your own knowledge, but entirely from what you have heard from people you have talked to?—It is knowledge that has been communicated gratuitously. It was a person in Mr. Irwin's own division who first asked me if I had seen George's book. A few days after I received a copy.

2723. Have you been in communication with Mr. Greene at all since you left the office?—Yes; I think I addressed one or two letters to him.

2724. Was that to inform him of the misconduct of the office?—No; it was no use telling him that.

2725. Perhaps it was to ask for an appointment?—I asked for an appointment for a young lad, a son of mine, and I think there was no very great harm in that.

2726. Did you get it?—No.

2727. That did not improve your relations with Mr. Greene, I suppose?—It neither improved them nor made them any worse; I had the same notions before and after; I did not expect it. I may go further than that. I believe I made an application to the Commissioner for an appointment, and I applied to him to put forward my claims to the Treasury, for I thought I had a perfect right to some compensation. He politely but curtly informed me that, under all the circumstances of the case, he could not recommend my claims to the Treasury. He not only refused to put in my claim to the Treasury, but he tried to injure me with gentlemen in the country for whom I was doing business, by traducing my character to them.

2728. These transactions did not improve your friendship for the commissioner or Mr. Greene?—My friendship is neither better nor worse than it was; I have the same respect for the commissioner now that I have always had.

2729. Your friendship for Mr. Greene when you were in the office led you to make a charge against him that he had improperly conducted himself?—I did not say improper conduct; it was no fault of his if he was not qualified as a valuator; that is not misconduct.

2730. But you charged him with making a claim for and receiving money for his expenses on a journey which he did not perform?—Yes.

2731. That was your charge?—Yes.

2732. Was not that investigated by Sir Richard Griffith?—There was a certain investigation, but it was prejudged.

2733. The charge was investigated?—Partially.

2734. And other proceedings of yours were investigated, were they not, by Sir Richard Griffith?—Some of them were, and some were not.

2735. You were asked to give particulars of general charges that you made, were you not?—Yes.

2736. And you did not do so?—I did give particulars.

2737. Did you give the particulars that were required?—I could not, because I conditioned that he should give me certain papers which he did not give me.

2738. You did not give the particulars?—I did not get them.

2739. The result of all these matters, I believe, was that you received a letter from Sir Richard Griffith?—Yes.

2740. Removing you?—Yes.

2741. Have you that letter witten by Sir Richard Griffith?—I have; it is a letter dated 16th March 1857.

2742. Is this the letter which you received—"Dublin, 16th March 1857. Sir,—In reply to your letter of the 11th instant, applying to me to discontinue the suspension I imposed upon you, I have to observe that with the exception of your charges against Mr. Greene, which on full investigation were proved to be unfounded, in your several letters from Galway you only made general charges, impugning the honesty of parties whom you did not name, stated to be employed under me as surveyors and valuators, and further, by your application to the accountant for certain documents relating to the accounts of two individuals, you implied a doubt as to the accuracy of their accounts. I offered to procure you any documents which you might think necessary to substantiate specific charges; but in your letter of the 5th instant you decline making any; in consequence of which, in my letter of th

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he 6th instant, I refused to supply you with any documents unless the specific charges they were required to substantiate were first submitted to me in writing. You have finally declined to specify those charges in the manner required, though you have not hesitated to throw out insinuations in your official letters, impugning the honesty and integrity of a number of persons employed in the service. Under these circumstances I must observe that a right perception of the position you occupy should have impelled you not only to withdraw the charges you have made, but also to offer reasonable amends to those whom you have attempted to injure before any application for a removal of suspension. Your apparent insensibility to the extent of injury you contemplated, the number of families you might have ruined, and the unscrupulousness of the charges you have made, I regret to say, demand your removal from the service altogether.—I am, &c. (signed) *Richard Griffith.*—To Mr. John O'Reilly"?—That is the letter he wrote.

2743. Thereupon you were removed altogether?—Yes; I stated no more with regard to Mr. Greene's incompetence for the office of superintendent than was admitted by the Commissioner; was that an unfounded charge? Mr. Greene made a journey to Ennistymon, or feigned to make a journey in August 1856. Mr. Bolton received a letter addressed to him there; Mr. Moylan was there, but Mr. Greene did not appear there; but in his account he made a charge for travelling expenses in that month, and at that time. Was that an unfounded charge?

2744. Mr. *Ayrton.*] You are now repeating a charge which was investigated, and which you now was shown to be unfounded?—Mr. Bolton could not come to the investigation that day, though I demanded it, in order that he might say whether Mr. Greene was there or not; and why did Mr. Bolton open Mr. Greene's letter; if Mr. Greene had any business there he knew the time that he ought to have been there, and was not.

2745. Mr. *Stacpoole.*] You say that you valued part of the county of Clare, when you were on the valuation service?—No, not Clare; I made private valuations in Clare.

2746. Not public valuations?—No.

2747. *Chairman.*] Are you still of opinion that the charges you made against Mr. Greene were well-founded?—I am still of the same opinion, and anything that the Commissioners of the Valuation might assert could never alter that opinion.

2748. Mr. *Stacpoole.*] What part of Clare have you valued privately?—Near O'Brien's Bridge.

2749. You were never in the Burren country?—No.

2750. Mr. *Fitzwilliam Dick.*] In what year were you dismissed?—I was first suspended from employment. On the 21st February 1857, I was told to go back and finish my district of Galway which I was revising; I remained a few minutes in the office of the superintendent who had charge of Galway, and while I was there the Commissioner, Mr. Greene, Mr. Jones, and Mr. Buck were in conclave in the valuation room where the investigation was held, and in a few minutes I received a letter, when I was leaving the office, suspending me until such time as the documents I required should be procured.

2751. I asked you in what year you were dismissed?—In the year 1857.

2752. Sir *Frederick Heygate.*] Were you many years in the service?—Twenty years and 21 days.

2753. What were you previously?—I served my time to a surveyor and valuator in Castle Blaney, a man very eminent in his profession. I was attracted to the valuation by a Captain Innis who happened to be appointed to the barony of Cremorne, who was looking out for some person as an office assistant, and I was afterwards employed by him.

2754. You were 20 years in the service?—Yes, I was in the country with him when the country offices were broken up.

2755. Mr. *Ayrton.*] Did you conduct your business under that book of instructions (*handing the same to the Witness*)?—I did my work under this book by the order of the Commissioner.

2756. That is the book of 1853?—Yes, that is the fourth and last book.

2757. Before that you did business under the previous books?—Under all the books as they were issued, in 1833, 1836, 1839, 1853.

2758. There were five books in all?—Yes; there was a small book given to the surveyors and valuators.

2759. *The O'Conor Don.*] Were all the directions in that book attended to by the valuators?—They were not; if there was anything in it with regard to taxing it was not attended to; they did not dig up the soil; the tenement valuation in its later stages was not an examination of soil or subsoil; it was a view valuation.

Monday, 14*th June* 1869.

MEMBERS PRESENT:

Mr. Ayrton.	Mr. Herbert.
Viscount Crichton.	The O'Conor Don.
Mr. M'Carthy Downing.	Mr. Stacpoole.
Colonel Forde.	Colonel Taylor.
Colonel French.	Mr. Pollard-Urquhart.

COLONEL FRENCH, IN THE CHAIR.

MR. MICHAEL FLYNN, called in; and Examined.

MR. *M. Flynn.* 14 June 1869.

2760. *Chairman.*] You reside in the county of Roscommon?—Yes.

2761. I believe you have had many opportunities of ascertaining, as a farmer and as an agent, the value of land?—Yes.

2762. And you have availed yourself of those opportunities as much as possible?—I have.

2763. You are at present Clerk of the Poor Law Union of Strokestown?—I am.

2764. Previous to your appointment, were you in the office of the treasurer of the county of Roscommon?—Yes, and I am still.

2765. In both these offices your official duties brought you into communication with the officers employed in the general valuation of Ireland?—Yes, I have been in communication with them in my poor law capacity. I have had no direct communication with the officials in my capacity as deputy treasurer.

2766. You are aware that imperative presentments come from them to be passed by the grand jury?—Yes.

2767. But you are not aware how the amounts are made up?—No.

2768. Those amounts are, I believe, very considerable?—About 400 *l.* a year; that is the average of the last two years. One year was 390 *l.*, and the other 410 *l.*

2769. *The O'Conor Don.*] That is only half the total amount?—That is a moiety of the expense.

2770. *Chairman.*] Being for a revision, it is only one moiety of the expense said to be incurred?—It is half the expense for the revision of the county of Roscommon.

2771. Does it appear to you, from your knowledge of the duties that are discharged by the revisors, that that is a very high sum for the county to pay?—It does.

2772. Have you ever taken into consideration the work that they do, and can you state your opinion as to what, considering the value received by the county, would be a fair sum for the county to pay as one-half of the expenditure?—I think that paying a full price for what the county gets, 200 *l.* a-year would be sufficient, and I will state my reasons if you think proper.

2773. Will you state what the duties of the revisors are, and what books they supply, the number of town lands, the number of occupiers, the number of charges made, and all the work done by the revisors?—I have set my clerks to work to count the number of tenements, and I have compared the books furnished to the county treasurer of 1867 with those of 1868. I have noted the various changes that were made, so as to be enabled to see what was done in the way of revision.

2774. Mr. *M'Carthy Downing.*] Are you speaking of the whole union?—The whole county; in my capacity of deputy treasurer of the county I am supplied with the books of the whole county. I find that the number of tenements is 32,956; the number of town lands (which also form lines in the copying clerk's work) is 2,043; the number of parishes is 63; this gives a total of 35,062 lines; that is the work supplied to the county treasurer; there are nine books supplied containing 35,062 lines; I estimate that those can be copied and compared for 1 *l.* a thousand; that would amount to 35 *l.*

2775. Are copies made of each?—One copy is furnished to the county treasurer; that is the value that the county gets through the office. The alterations that I find, by comparing the two books, to have been made are 1,545 cases in which the name alone has been changed, and 93 in which an alteration in the value occurs. I have noted the smallest alteration, merely the striking out of a house, a cabin being demolished, altering the value to the extent of five or ten shillings. In the case of the Poor Law books new books are supplied only once in five years. Different coloured ink is used every year for making the alterations. The changes are made by drawing the pen across the name as it stood in the previous year, and a particular coloured ink is selected for each year. Red ink for one year, green for another, blue for another, and so on. I calculate that the 1,545 changes of name and the 933 changes of figures in the valuation as well as the re-adding of the town lands, could be done for 10 *l.*

2776. Colonel *Forde.*] Do I understand you to say that there is not a book delivered to the Poor Law Union each year?—No; the old books are altered until the alterations are so numerous that the various coloured inks are exhausted, then a new set of books is supplied.

2777. Mr. *Herbert.*] Have they to pay for new books?—

ks?—I cannot say; the items are not given. ill assume that new books are made once in five rs. I think that a new set of books could be le for 50 *l.*, Poor Law books. They are some- at more troublesome than the books of the surer, because, though there are only the e number of items, the names of the imme- te lessor and the immediate proprietor are en in addition, and that might make it more ensive. Taking the cost at 50 *l.*, I add a h of that for the annual expense, namely, 10 *l.*

778. *Chairman.*] You say the books are pre- ed once in four or five years?—Yes; and erent coloured inks are used to mark the cor- tions of each year.

779. Most of the alterations in value are ely the striking out of small items, such as 5 *l.* 0 *l.*?—Mostly.

780. Such as occurs when a cabin has been elled, and the people have gone away?—Yes; metimes a whole item is struck out, and some- es a holding is reduced by five, or 10, or 15 lings.

781. Is there any necessity for professional uirements in such works as merely striking an item where cabins have been removed?— ; it is a question of integrity more than of fessional acquirements, so far as striking off nes is concerned.

782. Strokestown Union, I believe, is about xth of the county?—Yes; a sixth in the valua- n, and almost one-sixth in area.

783. What is the time ordinarily occupied by evisor?—Not having specially noted it, I can y speak from memory. I should say certainly three weeks in the year.

784. Would one man be able to revise not union only, but the whole county in three nths?—I should give a little more time than t; I would say 18 weeks; three weeks for each on. If Strokestown can be done in three eks, I do not see anything in the circumstances the remainder of the county that would lead to infer that it could not be done in five times ee weeks.

785. Mr. *Stacpoole.*] Is Strokestown the largest on?—It is the only union that is exclusively the county; all other unions have portions of ier counties in them.

786. Strokestown is exclusively in Roscom- n?—Yes; my calculation is that a revisor uld do the county in 18 weeks; calculating salary at 400 *l.* a-year, the cost would amount 140 *l.*; that brings my whole calculation to 195 *l.*

787. *Chairman.*] When the presentment nes down to the grand juries to levy a given n of money, certified by the Under Secretary the Lord Lieutenant, have the grand jury any wer of ascertaining whether the amount is rect or not?—They have no power.

788. Is it imperative?—It is imperative on grand jury.

789. And in the event of the grand jury de- ning to present this sum, is there a power vested the judges to put the amount on the levy thout the consent of the grand jury?—Yes.

790. You have said that from your knowledge the working of the system, a competent revisor y be got for a much smaller sum than is now manded by the General Board of Valuation?— ay that I think the amount of duty done by revisor can be purchased at a very much less n than the county of Roscommon pays at esent.

0.57.

2791. It has been stated that a competent professional man could revise three counties, Galway, the second largest county in Ireland, Mayo, the third largest county, and Roscommon, and that he would be amply paid at about one-third of what is charged to these counties?—I should think that the revision of the three counties would be more than a man could do.

2792. It was stated that he would be amply paid by 700 *l.* a year?—I imagine it would be difficult for one man to revise the whole.

2793. If the entire county of Roscommon can be done in 18 weeks, do you not think that the three counties could be done in 12 months?—In some years probably they could, but circumstances may arise that would make the revision more difficult, so that it could not be done within a year, and that would lead to public inconvenience. I should not like to see a revising valuator taxed to the utmost of his power.

2794. Do you consider the tenement valuation is an accurate one as to the value of the lands, or as relative to the valuation of other lands in the county?—Taking the same classes of land, and comparing the different holdings in the same class, I think that the valuation is, perhaps, as relative and fair as any one could reasonably expect; but if you take different classes of land the valuation is not relative.

2795. Do you consider that the tillage lands are valued very considerably over the grass lands?—I do; I consider that the rich grazing lands are valued much lower than they ought to be, compared with the poor tillage lands; I think that the valuation of poor lands valued by the Ordnance at from 8 *s.* to 13 *s.* per statute acre, is too much compared with others. In many parts the valuation is as high as the letting value; while it is notorious that graziers will sometimes give considerably over the valuation.

2796. Do you think that any correction, merely by adding a per-centage or taking a per-centage from the present valuation, would be fair, just, or satisfactory?—I do not think it would be satisfactory.

2797. Colonel *Forde.*] Do you think that a new valuation is necessary?—I think that a new valuation is necessary. There is another class of land that came into use immediately after the famine of 1846. It was discovered in 1846 and 1847, that moor lands of no great value, "cut-away bogs" as they were called, on which no value was set before, and of which no use was made except for feeding snipes, would grow potatoes while rich land would not. Accordingly they have been cultivated for some time, and it is found that after a year or two they will grow pretty good meadow. Lands of this sort that were valued at 9 *d.*, 1 *s.*, and 2 *s.*, per statute acre, are now let from 1 *l.* to 30 *s.* an acre. I have known poor lands a long time in tillage valued so high that you could not get a solvent tenant for them. In my own experience, during the lifetime of my father, whose business I discharged for some time when he was ill, I had a farm of the class of land that I have mentioned, and I was a year before I could set it at the Poor Law valuation.

2798. What sort of land?—A poor, low class of tillage land that had been a long time in tillage. On the other hand, I know that there have been grass farms setting at 100 per cent. over the tenement valuation.

2799. *Chairman.*] At what season of the year

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do you conceive that it would be advisable that the revision should take place?—In the summer season, from the spring till the commencement of winter, I think that season has everything to recommend it. The days are longer, and the maps and books that have sometimes to be brought out by the revision can be exposed with less risk to injury, and there are greater facilities for obtaining practical information from other sources. The revisor can see the class of land better if he has to make a subdivision, and value one portion as against another. He can judge better when the land is bearing fruit than when it is barren. I think the revision could be done better at that period, and in a shorter time.

2800. Formerly on tillage lands there was a high price put on loamy, heavy soils, on account of their supposed capacity to grow wheat?—Yes.

2801. Do you think that was justifiable?—I think it does not apply to the present time. If the valuation bears relation to the letting value it does not apply.

2802. You stated your opinion that a new valuation was necessary?—Absolutely necessary, that is comparing one class of land with another. On the east side of Strokestown union there is a very poor class of land, and I know some very bad land valued as high as 28 *s.* or 30 *s.* an Irish acre; while the grazing lands on the west side of the district are valued at about 38 *s.* an Irish acre. I believe a grazier paying 38 *s.* an acre for these lands would make more profit than another man would make if he paid 10 *s.* an acre for the poor land, or probably even if he got it for nothing.

2803. Your reason for considering a new valuation to be requisite is on account of the errors of the present tenement valuation?—I would rather say on account of the error of principle. The principle on which the valuation was based was erroneous.

2804. Mr. *Ayrton.*] In some respects?—As comparing one class of land with another. I think the valuation is as equitable as you can expect from human knowledge, as comparing different land of the same quality. In that respect I have no reason to suppose that the valuation is incorrect.

2805. *Chairman.*] Are you aware that the cost of the tenement valuation was 325,000 *l.*?—I am not.

2806. And that that was paid exclusively by the counties in Ireland?—I was not aware of it.

2807. Are you aware that there was no contribution from the Treasury, or any other body, towards the payment for the valuation?—I was not aware of it, I have not inquired into that fact.

2808. Does it strike you to be a great hardship on the counties, that, having paid about three times more than was necessary for the payment of the valuation, they are now to be called upon to pay for a new valuation on account of the errors of those persons over whom they have had no control, and who were not nominated by them?—I imagine that, bearing in mind that the income tax in Ireland is assessed on the tenement valuation, if there is to be a new valuation it would only be fair that the nation should pay a share of the expenses. With regard to the original faultiness of the valuation, I am not in a position to express an opinion that would be of any value.

2809. Would it be anything out of the way considering that the counties have been put to this expense sanctioned by the Treasury, that they should pay one-half of the valuation as well as one-half of the revision?—I see no reason that would apply to their paying for half of the revision that would not also operate as regards their payment of half of the expense of the general valuation. I think the cases are perfectly parallel.

2810. I believe you have the details of the calculations to which you have referred, with regard to the revision of Roscommon in 1868?—Yes, these are the details:

STATISTICS of REVISION of 1868 of County Roscommon.

BARONIES.	Number of Parishes.	Townlands.	Separate Tenements.	Number of Townlands in which Changes occur.	Number of Townlands in which the Valuation is altered.	Number of Changes in Value.	Number of Changes in Name.
Athlone, North	7	406	3,052	52	24	79	120
Athlone, South	7		4,625	84	41	149	304
Ballintober, North	3	133	2,211	25	13	51	53
Ballintober, South	5	150	3,037	45	20	50	91
Ballymoe	5	81	734	17	9	58	52
Boyle	8	379	5,371	127	59	217	371
Castlerea	5	265	4,139	89	35	112	229
Frenchpark	7	201	4,142	62	39	84	109
Moycarnon	2	85	1,059	36	18	56	63
Roscommon	14	343	4,586	69	28	77	153
TOTAL County	63	2,043	32,956	606	286	933	1,545

2811. *The O'Conor Don.*] With respect to the gures you gave us, I understand you to state at in the whole county of Roscommon there ere only 1,545 tenements in which there was an teration in names?—Yes.

2812. And 933 in which there was an altera- on in value?—Yes.

2813. Does the 1,545 include the 933?—It ay include some of them. Suppose the case of small cabin valued at 10 *s.*; the entry might be Paddy Nokes, cabin, 10 *s.*" In case that was literated, the pen would be drawn across it. In at case it would be counted in both.

2814. The 933 includes all such cases?—The 545 includes as many of that class as are in- uded in the 933. I cannot say how many there e.

2815. And there are only 286 townlands in hich valuation was altered?—Yes, 286 townlands which there were alterations in value.

2816. Only 286 in the whole county?—Only 86 in the whole county in which the value was tered.

2817. Have there been many townlands, to our knowledge, "striped" lately in the county Roscommon?—No, I should think not.

2818. Could you form an opinion how many wnlands had been striped since the valuation as published; how many on an average very year?—I cannot remember so far back. fter the famine years of 1861, 1862 and 1863, ere were a good many changes; in the poor nds particularly, from which the tenants had one away, and the holdings were changed. bout 1865 matters settled down to about their rmal condition. I should think, from 1865 to e present time, there have not been in Strokes- wn more than two cases a year in which there as been a general striping.

2819. Only about an average of two cases?— should think that would cover it. From 1864 1865 to the present time 10 or 12 cases of eneral striping would be the outside. I speak om memory, and subject, of course, to correc- on. On looking over the list of changes in trokestown for one year I find only two town- nds where there has been anything like striping, allafeeny and Pollymount, where Mr. Packen- am Mahon took off a few patches for plantation, bout 50 acres. I could not fix on any others. cannot remember any general striping for the st year or two.

2820. I understood you to state that, be- les being clerk of the union you have been oing work for the treasurer of the county?— es.

2821. It is one of the duties of the treasurer of e county to copy out the tenement lists to give e collectors?—Yes.

2822. Is that work of a very scientific charac- r that could not be done by any ordinary clerk? An ordinary clerk copies the list, and I make e calculations myself, or check them.

2823. You estimate the cost at 1 *l.* per 1,000 es?—Yes.

2824. Do you not think that is a very high arge for copying?—I could get the copying ne at a lower rate; but a voluminous work of at sort you cannot get done by a person in om you have not confidence. You must pay good class of men for doing work of that sort, cause absolutely to check them would be nearly do the work over again. You cannot expect get a good man at a low rate. I have put down a very fair figure in my estimate. I have tried to estimate the cost at a full, fair rate.

2825. You estimate that the revisor is about three weeks in your union?—Yes, three weeks would be the outside. I speak from memory. I could not say that on an average the revisor has been three weeks in the Strokestown union. I estimate his salary at 400 *l.* a year. The cost of furnishing the valuation lists to the treasurer, I estimate at 35 *l.*; correcting the valuation lists of the poor law unions, 10 *l.*

2826. Is not that a part of the revisor's duty?—He could do it.

2827. Does he not do it?—He did it one year, not every year. One year I got the valuation list from the revisor; every other year I have had them from the Valuation Office. New lists I assume to be made once every five years, and I calculate that that can be done for 50 *l.*; that would be 10 *l.* annually. The revisor's salary for 18 weeks, at 400 *l.* a year, would be 140 *l.*, making a total, according to my calculation, of 195 *l.*, or something less than half of the moiety which the county pays. I consider that is all that the county gets; the rest is for the records.

2828. This work which you estimate can be done for 200 *l.*, costs under the present system about 800 *l.*?—Yes; there are some office copies, and things of that sort, which I have not estimated, but I do not think they can be very considerable.

2829. You propose an alteration in the time when the annual revision should take place; are not the collectors bound to furnish to the Valuation Office, lists of all the changes that have taken place between one year and another?—Yes; and the time, as far as most unions are concerned (certainly Strokestown), at which they are called upon to furnish it, is an absurd time. The Act of Parliament has fixed it. The rate is made in October, and the collectors are to furnish their lists in November. Before the 21st of November, I am bound to furnish a list to the General Valuation Office. I can get no lists at that time, because the collectors have not begun their collection, and have not placed themselves in a position to acquire information. They have no information to give. The revisor generally appoints a day, and the collectors wait on him and give him all the information they possess; that is in February. If the revision was made merely on the lists furnished in November, it would be useless; at least it would always be a year behind.

2830. The lists are called for before the collectors go out to collect the rate?—In Strokestown union.

2831. Before they know what the changes are?—Yes.

2832. You think that if the time was altered to the summer months, after they had made the collection, they would be in a better position to furnish the list of changes?—I think so; I think the collectors would be in a better position to give information in March than they would be in November; and if the revision was done from March to November, it would be done with more comfort to the revisors, with greater safety to the books, and in a shorter time.

2833. When a tenement is divided in the country, as far as your experience goes, does not the revisor calculate the value of each portion of that tenement, and applot it between the new occupiers?—

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occupiers?—Yes; but the division of a tenement of late years has been very much the exception; consolidation has been the rule.

2834. There has not been much division?—Not much.

2835. Either in part or in the whole of tenements?—Very little; it has been more consolidation than division.

2836. When you speak of consolidation, does it generally take the form of the whole of one tenement being added to the whole of another?—Just as often or oftener than anything else. A tenant goes out, and another tenant gets his land added.

2837. It is not a portion given to one, and a portion given to another?—Sometimes; but the changes that have come under my own notice have been, as a rule, whole changes.

2838. Therefore, the work in those cases is merely to transfer the tenement from one name to another?—Yes.

2839. Mr. *Ayrton.*] Do you forward to the Valuation Board a list of these particulars: the number of changes of occupancy; the number of changes in area and in valuation, on the division or consolidation of farms; the number of houses thrown down, built, or improved, and of gasworks or other works requiring re-valuation or alteration?—I am bound to furnish a list, including all the notices that I have received either from the collectors, who are officially bound to furnish me with information, or from the ratepayers themselves; but, as a rule, that list has been a perfect blank.

2840. You have not forwarded it?—For the last three years I have not had a dozen names to supply.

2841. Do you know whether the clerks of the other unions in the county of Roscommon have had lists to send up?—Of course they are bound to send lists; I cannot say to what extent the lists go.

2842. Then, you would not be able to inform me of any particulars with reference to the fact that from the different clerks in Roscommon, during the years 1866-7-8, 1,833 such notices were received?—I could not. I know the number I have sent has been very few.

2843. Have you examined carefully all the different changes made by the Board during any one of those years in all the particulars I have stated?—I have examined the books furnished to the county treasurer; and I have compared the books of 1867 with those of 1868. I have made a mark on one side if the name has been changed, and a mark on the other side if the value has been changed.

2844. If the Valuation Board has counted the average of changes made under those various heads during the years I have named at 2,525, there would be an irreconcilable discrepancy between your counting and theirs?—It would depend upon whether the changes in previous years have been greater than the changes last year. I took the latest books I have, and compared the books of 1867 with those of 1868.

2845. Do you not think it would be better, in finding out what the work of the department is, to take an average, say of three years, than to take one year?—It was a perfectly gratuitous act on my part to take one year and compare it with another; the work occupied two clerks for a week. If I had thought it desirable I would freely have devoted a few weeks more.

2846. You agree with me that it would tend to a better appreciation, though the labour being so great you did not undertake it?—Yes.

2847. In your estimate you have stated that certain things would be done; did I understand you that they would all be done by one person?—No, but they could be done. If the whole county of Roscommon were left to one man he could safely do everything that I have put down.

2848. Could he do all the work himself?—He could do all the work himself.

2849. Without any clerk or assistant?—Yes, provided he took a whole year; he could not do it in 18 weeks.

2850. Do you think it would be satisfactory to the landowners of Roscommon and the occupants, that all their liabilities in respect of rating should depend upon the opinion of a person paid a salary of 200 *l.* a year?—No; I am rather opposed to placing the duties in the hands of a lowly paid man.

2851. Having regard to the responsibility of his position, and the fact that all the taxation of the county was to depend upon his act, he would have to be a person paid for his responsibility, and not for his work?—Decidedly.

2852. Just as a professional man is paid not as a clerk, but for his responsibility?—Yes; I am supposing that it takes a man a whole year.

2853. Taking that into account, you will have to substitute for that individual responsibility the charge of a Board of Supervision to watch over, check, and correct him?—Yes. I calculate that the revisor should be paid at the rate of 400 *l.* a year.

2854. Then a man doing the work locally, if he was not paid very highly for his responsibility, would require to be supervised by some board that would see that he did his duty?—I think so. My desire is that there should be some easy mode of supervision.

2855. You have not taken into account the making of new plans and maps of the county that is entirely excluded?—I have not taken any mapping into account. I have merely taken as the basis of my calculation the work that is absolutely done.

2856. In a general view of the matter, that would have to be considered?—Yes; but I cannot imagine it would cost 600 *l.* a year.

2857. Would not that depend upon the period within which the map had to be remade if it was a manuscript map?—I did not understand that they were manuscript maps. I thought they were generally Ordnance maps, having the various lines that are necessary drafted in.

2858. You are aware the Ordnance map is not a boundary map?—I know it is not.

2859. Therefore you would have to make a boundary map for the whole county by hand?—Yes.

2860. And wherever the old map of the Ordnance was not coincident with the present field boundaries and house boundaries you would have to make all those boundaries again by hand on the map of the whole county?—Yes.

2861. Then, supposing you were doing the work locally, you would have to keep an office in the county for the occupants and owners to resort to to inspect the maps and make extracts from them?—Yes; but I have not advocated that, it would be necessary so to keep the maps; they are more important

portant. For no written description without nap could convey what is meant with sufficient curacy to a future generation.

2862. Supposing the maps to be done in the nty, you would require a central office in the nty under a very responsible person, who uld prevent the maps from being tampered h or injured?—Yes.

2863. And while the person in charge was ng out valuing, you would have to leave in rge of the office another responsible person answer inquiries and supply information?—s.

2864. And you would have to keep clerks and p makers to supply, when required by the upants and owners, certified extracts, which received to some extent in Ireland as authentic uments?—It is necessary to have a central ce, and I think it better to have one for all land.

2865. If the work were done in the county, would have to do all that in the county?—s.

2866. On those considerations you think it is better to have a central office for records and general administration and supervision?—think a central office is necessary for the ords.

2867. I suppose you are not acquainted with work of the central office?—Of course I do not w the extent of it. I can form a pretty fair nion as to the books. I suppose, as in the case he Poor Law books, they correct them as g as they last. I can only form an opinion.

2868. Have you ever been in the office?—I e never been through the Valuation Office; I e been in it.

2869. You have been there as a stranger?—a perfect stranger; I have not seen the rior.

2870. What is the general estimate of occu-ts, farmers and others, of this valuation; do y look upon it as a thing utterly discreditable, lo they think it of considerable value to them? think that the opinion I expressed in the lier part of my examination is the opinion of public generally; that the valuation is neous in principle, comparing different classes nd, but that its relativeness, comparing the e classes of land, is as fair as it need be, and accuracy and integrity of the officials have been, in my experience, questioned.

2871. So that apart from these things which think ought, upon a revision, to be recon-red, you think that, on the whole, the pro-lings of the Valuation Board are satisfactory? f you asked my opinion with regard to the enses I might give a different answer, but I now merely speaking as to the work done; I k it has been done in a satisfactory manner.

2872. Mr. *M'Carthy Downing.*] You hold a tion, I believe, in the treasurer's office?—

2873. That, of course, gives you an opportunity cquiring considerable knowledge in connec-with your office as clerk of the union?—

2874. Is it not the fact that maps are lodged he different poor law unions?—No; many ds of guardians have a map of the union made basting on the Ordnance sheets, but it is not l to have maps in which the separate tene-ts are shown.

2875. Are not Ordnance sheets connected with the union lodged at the different unions?—Not officially; the guardians may provide themselves with these sheets; in many cases they have done so, but they are not officially lodged.

2876. With regard to the certified extracts made by the Valuation Office, are they not paid by the parties obtaining them?—I presume they would be; that does not come directly within my own information.

2877. When the revisor goes down does he generally attend at the board-room?—He attends the board-room, and meets the collectors.

2878. The collectors of the union attend upon him?—Yes, they are summoned to attend on him.

2879. Their attendance upon him at the board-room must afford him very great facilities in doing his business?—Of course, almost all the facts are obtained from the collectors.

2880. Can you say what time it would occupy in your union for a revisor, with the assistance of the collectors, to make the amendments that you speak of?—I am perfectly clear that the annual revision of Strokestown union has not taken the revisor three weeks, my impression is that it has not taken a fortnight, but I will not be positive on that.

2881. Have you known many cases in which it was necessary for the revisor to go upon the land himself?—I think the revisor, as a rule, must go upon the land, even if it is reported to him that a house is knocked down; he cannot safely take the *ipse dixit* of anybody. But that does not require much professional skill. He sees by the map the site of the house, and he goes to the place to see if it is unroofed.

2882. I hope you do not mean that that duty occupies any considerable time?—Unfortunately, in my view (it may be fortunately in the views of others who regard the matter differently), there are many poor people, the workers of Ireland, who find themselves unable to live in it, and they leave it of their own accord. I do not say that there has been a system of universal eviction, or anything like it, on the contrary, I say there has not.

2883. Do the people pull down their own houses?—They leave them, and there is no one to replace them, the windows and doors are taken out, and the roofs drop in.

2884. Does that take place to a considerable extent?—I would hazard the opinion that one-third of the 933 changes in value would be due to that.

2885. Within what time?—Within a year.

2886. Within a year you think there would be 300 such houses?—I say that out of the 933 changes one-third might be of that character. At first the farmer does not feel the matter pinch him, and if a rate, say of 8 *d.* in the pound, is made, he will not take the trouble to give the information; but in a year or more there may be a 2 *s.* rate, and then if a house has been knocked down his attention is called to it, and he has it struck out. If there are 300 such houses struck out in a year; I do not say that they have all been demolished in a year; it may be the work of two or three years. A hundred houses, I think, may be looked upon as being demolished every year, as the voluntary act of the people who leave.

2887. After the alteration is made in the board-room, with the assistance of the collectors, does the revisor take the book?—The revisor

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does not alter the book in the board-room; he takes his own notes; he has a copy of the book himself, and he makes the alterations first in his own book, at the hotel or elsewhere, after he has acquired and checked the information; then his book goes to Dublin, and a transcript is made from it; then the books of the former year are returned corrected.

2888. Sent from the Valuation Office to you?—Yes.

2889. I think you said there was a new set of books every four or five years?—Yes.

2890. Do you say that you would yourself undertake the duties of the annual revision for 10 *l.*?—I did not say the annual revision; I said I would make the alterations in the book for 10 *l.*

2891. For the whole union?—Yes; we have 1,500 changes of name; certainly that could be done in less than 10 days, and 1 *l.* a day would pay a man very well.

2892. Have you found the collectors unwilling to assist the revisor?—I have never found them unwilling.

2893. Are you aware of any complaints to that effect having been made by the Valuation Office?—No, I have not.

2894. Never?—Never; no complaints have been made in our particular locality.

2895. You stated that you thought a new valuation was necessary?—Yes, decidedly.

2896. You are well acquainted with the value of land?—I am.

2897. You have practical knowledge?—I have practical knowledge as a farmer and the son of a farmer.

2898. If you were valuing in a county different from your own, upon what would you base your valuation?—I should base my valuation on the letting value of land of the same class in the locality with which I was acquainted.

2899. How would you ascertain the letting value?—It is much easier to give a practical opinion than to give the reason why; in going upon land I should judge by the herbage. I am now speaking more of grazing than of tillage lands, as my experience has been chiefly in that direction. I could form an opinion from the herbage, and should have no hesitation in making an offer if I wanted the land.

2900. Though you were a perfect stranger in the county?—Yes; I should judge by the thickness and closeness with which the soil was furnished, the nature of the herbage, its sweetness, and so on.

2901. Would not that depend on the manner in which the land had been treated for some time before?—I am not speaking of the value of the land a century ago, but as to its practical value to the farmer now.

2902. Do I understand you to say that by seeing the herbage upon the land, you would be able to estimate its value correctly?—I would.

2903. Without seeing the subsoil?—I should examine the subsoil.

2904. You would estimate the value without any practical knowledge of the letting value of the land in the county?—You misunderstand me; the value I would put on it would be the value attributable to such land in the locality with which I was acquainted; I do not mean to say that I could tell you the value of a field in the neighbourhood of London; I could tell you the value in the neighbourhood of Strokestown.

2905. Would not that be an erroneous way o valuing the whole of Ireland?—I am not valuin it.

2906. I want to know upon what you woul base your value; would it be the price of butter —I would estimate what the land was capable o yielding to the farmer.

2907. Do you say that grazing land is of muc more value than tillage land?—No; I say tha the lands in Roscommon that are now devoted grazing are very much more valuable than lan devoted to tillage. In fact, for some years, Roscommon, grazing has been thought, where th land is suitable, to be more profitable than a other description of farming.

2908. Do you confine your evidence on th point to Roscommon?—I do not profess to outside Roscommon.

2909. You do not know the value of land any other county?—I know the value of lan in different portions of Roscommon; I have pretty fair acquaintance with the letting valu and I know what farmers can pay for the land

2910. You said you thought that the times f making the revision ought to be altered?—Yes

2911. Surely the rates are not struck in ea county and union at the same period?—N always; it is a common thing in agricultu unions to strike the rate immediately bef winter, as it is thought that on the harvest bei realised the tenants are better able to pay; well-managed unions should strike their rates October or September.

2912. Your objection to the valuation bei made in November, was that the collectors h not made their corrections?—That has been experience.

2913. It would not be necessary, surely, that case, to make any correction; it is only the rate is in arrear for six months that they obliged to take notice of it with regard to franchise?—I am not speaking of that; I speaking of their means of acquiring informati the collector does not go round searching for t information; he only acquires it incidentally the discharge of other duties.

2914. Is he not acquiring information up that very period?—He acquires it in his coll tions; I am speaking of Strokestown Union you ask a man to give you information before has the means of acquiring it, you cannot exp him to give it you.

2915. Suppose the rate to be struck in Sept ber, when do you find it is collected?—We str the rates in October, and commence the collect at the end of November.

2916. When is the rate collected?—From end of November until the end of March.

2917. Do you not always give additional tim —The rates are always collected, except in case of a very few people, by the 1st of April

2918. Would you be much surprised to that in other unions the collection goes on u within a short period of striking the next ra —I think it is a great mistake wherever it is s

2919. In that case the collector would be quiring information all the time?—I sho imagine that in the course of the winter, e though people do not pay him, he would h made application, and he might hear it said, am not the person in possession; some one is"; or, "I have lost half this holding." though a man may not pay money he will g information.

2920. Mr. *Stacpoole.*] I think you said that a w valuation for Ireland was necessary?—I ak of it as far as my knowledge extends. ithin the boundary of Roscommon I consider a w valuation essential.

2921. A revisor goes there periodically, does not?—Yes.

2922. Could not that revisor, if properly qua- ed, alter the valuation at these periodical revi- ns?—There should be a new valuation on a w basis. If you took certain standard lands d said, "These are right; continue the valua- n so far as these are concerned, and reduce at is high as compared with them, and increase at is low as compared with them"; that might fice; but that would be a general valuation.

2923. If a revisor sees that a farm is improved, t houses are built or drained, does he not in- ase the valuation?—He increases the value houses.

2924. If a farm is fenced, does he increase the luation?—No, he cannot do that.

2925. Mr. *M'Carthy Downing.*] Do you think t the farmers in the country would be satisfied th a person locally appointed?—I can better press my own opinion. I should not be tisfied.

2926. You agree that it would be better to ve a professional person sent down unac- ainted with the county, than a local man?— s.

2927. *Chairman.*] You stated that your evi- nce, as to the employment of revisors, was nfined to Roscommon?—Yes.

2928. Have you any reason to think that they uld act differently in any other part of Ireland m what they do in Roscommon?—I have no ason to think so. I have no reason to suppose t Roscommon is not a fair specimen of all eland, as regards valuation proceedings.

2929. You have been asked whether it would necessary to have something in the nature of Board of Supervision?—I did not say that ere should be a board, but that there should be me means of supervising and checking, I did t define it in any way.

2930. Whatever the means may be, there ust be competent and educated persons able to scharge the duties satisfactorily?—I should say . I think the person to supervise the valuation ould be practically a valuer, an engineer, and mathematician: a man who, in the case of any use, or alleged abuse, would be able to investi- te and form an opinion from his own information d abilities.

2931. You are aware that there is very great ssatisfaction amongst the ratepayers of Ros- mmon, on account of the present system?—I ow that those who are capable of forming an inion, and who hold bad lands, feel themselves grieved, believing their taxation to be irrelative hen compared with the taxation of the rich azing farms, and that is my own decided opinion. have no doubt about it, and I may be said to be partial, inasmuch as my own land, and the nds of my immediate friends belong to that ass that I say is lowly valued relatively.

2932. Should you say that persons ignorant of e valuation of either lands or houses were fit to e placed on the Board of Supervision?— ccidedly, they would not be the most competent ople.

2933. Do you think that such persons would fit?—I think not.

2934. The *O'Conor Don.*] In answer to a Member of the Committee you stated that the collectors in your district had not, as a rule, furnished the lists required by the Act of Parliament?—Not at the time required, in November.

2935. I believe you attribute that to the fact that the time for furnishing the lists is a very inconvenient one?—To the fact that they had no story to tell at that time.

2936. After the revisor comes down, the collectors furnish him with a list of changes?—They do. They give him from their books statements of all the changes to which their attention has been called, and he writes them down.

2937. You were asked whether, in making the calculation that you have put in, you had not taken one particular year, and not an average of years, as to the amount of work done in the annual revision; did you not also take the actual cost of the revision in that particular year?—I did.

2938. And are you aware that the Valuation Office has represented that the cost of the revision varies in proportion to the changes that take place each year?—I was not aware of that.

2939. If that is the case, if the Valuation Office has represented that the cost of the revision varied in proportion to the changes, would it not be perfectly fair to take one year and compare the work of that year with the cost?—It would. I took the latest books I have. I did not select them in preference to any others, but I took them because they were at hand, and cleaner and better kept than the older books, some of which are mildewed.

2940. You were asked whether there was not a great responsibility devolving upon the person who conducted the annual revision of the valuation; do you believe that?—I believe that there is great responsibility. An unprincipled man might interfere with the franchise. I can state my experience on the subject before the general valuation. I will not refer to any particular union or county.

2941. Are you going to refer to a revision of the valuation or to an actual valuation?—It was a revision of a valuation. Shortly after the 12 *l.* franchise came to be introduced, a gentleman who desired to have political influence, so at least I inferred from his proceedings, purchased an estate on which there was an item represented as in the owner's possession valued at 24 *l.* A relative of his happened to be the local revisor, and in the return made to the clerk of the union the 24 *l.* was obliterated, and the sum was subdivided so as to make voters four, or five, or six in number, falsely representing them as being in possession of land which was never divided amongst them. It was merely by an incidental conversation with the collector that the clerk of the union ascertained that that was the case, and prevented the thing being done. He is bound on oath, wherever he is aware that parties are not in possession of land to which they are rated, to make an objection, and, when the case comes for hearing before the quarter sessions, to state the grounds of objection.

2942. When did this take place?—Before the tenement valuation came into operation.

2943. Colonel *Forde.*] Under the old poor-law valuation?—Yes. From that incident I should not be deeply in love with local revisors, particularly if they were appointed at a small salary.

2944. Supposing

Mr. *M. Flynn.*

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2944. Supposing a local revisor, or one of the present revisors, to be appointed to do this work in the country, and that the work was afterwards sent to the office in Dublin, and checked there under the same kind of supervision as exists at present, do you not think that you might have in the county a fit and proper person who would do the work for the sum you have mentioned?—I think that a fit and proper person could be got, not confining himself entirely to that duty, but having other duties to perform, for the sum I have mentioned. At the same time I wish it to be understood that I do not desire a local appointment.

2945. I understand you to say that you think a competent person could be got to do the work in the country which is now done for about 200 *l.* a year?—I think so.

2946. That work might be afterwards sent up to the office in Dublin, and be there subjected to the checking that exists at present?—Yes.

2947. Do you think that the checking in the office in Dublin ought to cost 600 *l.* a year, when the actual work in the country would only cost 200 *l.*?—As far as I can offer an opinion, it ought not.

2948. *Chairman.*] When you use the term, "local revisor," do you mean a person appointed for the locality, or a person taken out of the locality?—I mean a person appointed by the locality.

2949. You would not employ the term, "local revisor," in the case of a revisor for a county or for a province?—I consider that a man might be a revisor for the county, and might even live in the county, but I should not like him to be underpaid, or to be subject to local influences.

2950. But he would come under the class of local revisors?—It was not of that class of local revisors that I was speaking.

2951. Your objections to local revisors do not apply to men of that class?—They do not.

2952. *The O'Conor Don.*] You have referred to the fact that there are a great many changes through houses being thrown down; does not that often happen, owing to a better class of house being built?—Sometimes; unfortunately we are still becoming more grazing every year; when a house is said to be thrown down it does not always mean a dwelling-house; a man, for instance, has a barn, or a cowshed, or has two or three little offices that, after a few years, he finds useless; the thatch gets worn off, and he does not think it worth while to thatch again; he knocks the building down, and gets 5 *s.* or 10 *s.* struck off the valuation.

2953. Mr. *Ayrton.*] You mean buildings, not dwelling-houses?—Buildings; I include dwelling-houses, but I refer to the buildings as well, which constitute perhaps more than half.

Mr. JOHN EDWARD VERNON, called in; and Examined.

Mr. *J. E. Vernon.*

2954. *Chairman.*] I BELIEVE you manage that very large property belonging to Mr. Sidney Herbert, near Dublin?—I do.

2955. Have you had large experience in different parts of Ireland, as to the valuation of land?—I have had a great deal.

2956. You have been agent to some other properties?—Yes, I am now.

2957. In what counties?—In Cavan, Westmeath, and Cork.

2958. Altogether you are agent for a very considerable rental?—Somewhere about 60,000 *l.* a year.

2959. I presume you have had occasion to inquire very particularly into the value of lands?—Yes, necessarily.

2960. It is one of your chief duties to make yourself master of the value of different classes of land in different localities?—Yes.

2961. In the course of your investigations, I presume you have occasionally compared the tenement valuation or the townland valuation with the rental?—Yes, I have done so for many years.

2962. Will you state to the Committee generally, what is your opinion as to the relation of the letting value of the land to the townland, and the tenement valuation?—It varies very much in different counties.

2963. How does it stand in the county of Dublin?—In Dublin the valuation of the property which I manage is generally very much below the rent.

2964. I believe that that property consists largely in residences, villas, and so on, which have been built at the expense of the occupiers?—Quite so.

2965. Therefore, as a matter of course, the valuation which was commenced in many cases years before those houses were built, would be and ought to be, considerably lower, taking into consideration that it is the tenants' capital that has made the increase?—Yes; the valuation would be altered as the houses were being built.

2966. How do you find the valuations in Cavan, Down, and other counties?—In Ulster generally, the valuation approximates very closely to the letting value.

2967. I believe there has been an increased value placed generally on the lands of Ulster?—So far as my experience goes.

2968. There has been a great deal of capital laid out on linen works, mills, and things of that kind in Ulster?—Apart from that, the valuation of the soil is higher in Ulster than in any other part of Ireland with which I am acquainted.

2969. Is the increase chiefly owing to the additional property that has been bought in, or has there been an increased value put upon the land itself?—I think, apart from improvements, the land is valued higher than in other parts of Ireland with which I am acquainted.

2970. Valued higher than it was originally?—Yes; referring back to the first valuation.

2971. Independently of the capital laid out in improvements in linen works and other things, you think that the north is valued higher at the moment than the other three portions of Ireland?—That is my opinion.

2972. Have you had much experience as to the value in Munster and Connaught?—Not in Connaught at all.

2973. Then you cannot state from your own knowledge whether the valuation of Connaught

lower or higher?—I would not undertake to

2974. How do you consider the valuation stands Munster?—I should say that the difference is y great; that it is very much lower, taking van for instance, where the soil is bad, and it not an improved county.

2975. In Cavan, generally, the soil is of a y medium description?—It is a poor soil.

2976. Has there been a large expenditure in ining?—In arterial draining.

2977. Have you considered the amount of the penditure on the townland valuation and the ement valuation?—I have heard it stated; I not know it of my own knowledge.

2978. You are aware that the townland valuan never was completed?—I am.

2979. And that it has been in hand a great mber of years?—I have heard so; I do not ow it of my own knowledge.

2980. Do you know that the Valuation Office still continued after 30 years of existence?—s; I am quite aware of it.

2981. Can you give any reason for the existe of a work that ought to have been completed years ago, being still kept up, the staff, and on?—I do not see how we could get on with it.

2982. Excluding the townland valuation which got rid of, and the tenement valuation which been completed, for what purpose would you ep up an office in Dublin?—For the purposes the annual revision that takes place.

2983. You have heard some of the evidence out the enormous cost of the revision, and at the counties have to pay?—I know what county has to pay.

2984. You are aware that the valuation is paid clusively by the counties?—It was so, I beve, when the valuation was originally made.

2985. And half the revision is paid by the unties?—Yes; one-half comes down to us der the certificate of the chief secretary.

2986. The Treasury may be said to have a rsonal interest in keeping the valuation of Ireid as high as it possibly can?—I think they very largely interested in it.

2987. It is the basis on which their taxation founded?—I am quite aware of that.

2988. They have made several alterations in eir arrangements as regards the General Valuan Office; are you aware whether the counties d any direct or indirect knowledge of, or whe-r they had any control over the arrangements at were secretly made by the Treasury and the mmissioner of General Valuation in Ireland? I believe the counties had no knowledge whater of them, and no authority in the matter.

2989. Does it strike you to be a very constiional process that two bodies that did not disarge any of the expenses, should settle beeen themselves that a third body should pay ertain sum of money?—It would be contrary the idea of taxation and representation.

2990. Is it your opinion that a correct valuan, both as a basis of taxation, and as a basis franchise, would be a desirable object for eland to have?—Undoubtedly.

2991. The only objection you think that can rly be put forward is the unnecessary expense such an undertaking; if it was done at a fair nount you think it ought to be done?—I think , decidedly.

2992. I presume you would not be inclined to sanction the expenditure of three times the amount of what the work would fairly cost?—Necessarily, I should like the work to be done for the smallest amount at which it could be fairly and well done.

2993. You would have the work done as well as possible, and as economically as possible?—Quite so.

2994. Have you examined into the duties of the revisors that are appointed by the Board of Valuation?—I have not, beyond this, that whenever I have found any tenement requiring valuation, I have given notice, and I have always understood that the valuator on receiving that notice, through the clerk of the union, examines the premises, and they are applotted or revalued, as the case might be.

2995. Have you had any appeals in the estates under your management?—I have never appealed once; I have repeatedly gone to the office, where I have invariably had anything that I complained of set right, where it could be set right.

2996. You can give us no information as to the expense of an appeal?—I cannot.

2997. Is there any suggestion that you desire to make to the committee as to the improvement of the body to whom, in future, the valuation should be committed?—I have not any suggestion to make; I believe the body to have carried out their duties most admirably as far as they have come within my knowledge, since their establishment.

2998. Notwithstanding the admitted deficiencies in the valuation, I presume you are of opinion that a great deal of use has been made of the tenement valuation by the public?—Immense; I do not know how we should get on without it.

2999. I presume if you were buying or selling an estate, one of the first things you would do would be to get a copy of the valuation from the office?—I rarely go upon any estate with which I am connected without having a copy of their valuation in my pocket.

3000. Therefore, it is still more desirable that the valuation should be accurate?—Certainly, and above all doubt.

3001. Even imperfect as it is, you admit that it is of some service, and extensively used?—It is of great value to any man in my profession.

3002. Have you to go to the office for copies of the valuation?—In the case of most of the properties with which I am connected, I have a copy of the valuation from the office, and I have these copies amended from time to time, as the revising valuation makes the corrections.

3003. *The O'Conor Don.*] For these copies that you get from the office I suppose there is a sum demanded?—Yes.

3004. What is the amount?—It is very moderate; they are good enough to give me tracing on linen. Paper is of no use to a man who is exposed to the weather, therefore they give me a tracing on linen showing the boundaries.

3005. Do they do that without charge?—They charge very moderately, I have never had occasion to object to any charge they have made. There is no charge made for the original information, the charge is for the actual value of the work given to me.

3006. Mr. *Ayrton.*] The clerical labour?—The labour done in the office. I do not pay anything towards the original valuation or maps.

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3007. *The O'Conor Don.*] You pay a very moderate sum for copies of documents in the office?—I pay that which any ordinary drawing clerk would do it for.

3008. Mr. *Ayrton.*] It is measured by the clerical labour?—Precisely.

3009. *The O'Conor Don.*] You pay what any ordinary clerk would do it for?—I consider I pay the fair value, and nothing more.

3010. I understand you to say that you consider the land in Ulster valued higher than the land in the rest of Ireland?—That is my impression.

3011. You stated that the valuation approached more nearly to the rent in that part of Ireland, than in other parts?—That is my impression.

3012. You are, of course, aware that in Ulster there exists a system of what is called tenant right?—Quite so.

3013. The tenant in addition to paying rent for his land, very often gives a large sum of money for the occupation interest in that land?—Yes, that is very common.

3014. Would you not consider that the tenant in Ulster is in reality paying a great deal more for the land, allowing for the interest of this original deposit, than the tenants in other parts of the country?—Undoubtedly, if you calculated the interest on the tenant-right purchase money that would be an element to be added to the annual sum which he pays.

3015. Therefore, it would not be a fair comparison between the relative proportion of the valuation to the rent in Ulster, and in other parts of Ireland?—Practically, the land in Ulster is let irrespective of the value of the tenant right.

3016. You consider that the land in Ulster is rented as high as in the other provinces in Ireland?—I do.

3017. Therefore, the tenants in Ulster are, in reality, paying higher than the tenants in other parts of Ireland?—I do not attempt to answer that; I merely state the fact that I believe that in Ulster land fetches *pro ratâ*, having regard to its value, as high a rent, if not a higher rent, than elsewhere.

3018. Considering what the land produces, you believe that the rent paid in Ulster is as high as in other parts of Ireland?—I do.

3019. And in addition to that, the tenant in Ulster often pays a large sum of money for the right of occupation?—In our country not a very large sum; the practice does not obtain in the part to which I referred to the extent that it does more to the east; to the east tenant right rises rapidly, and it is more acknowledged and more unchecked.

3020. You are not acquainted with those counties where the tenant right is very high?—Not practically; we have it, but not to that degree.

3021. You consider that in reality the Ulster tenants are paying more for their occupation than tenants in other parts of Ireland?—I should say that must be so, taking into consideration the right of occupation which they pay for.

3022. *Chairman.*] Is it not the fact that very high prices are given in the north, for the occupation of land?—That is the fact.

3023. Have you heard that the price is sometimes as high as 20 years' purchase?—Not with us; I have heard of as much as 12 or 14 years' purchase.

3024. If it was as high as 20 years' purchase, the tenant ought to get the fee simple o the land under ordinary circumstances?—If h bought from the landlord; but 20 years woul not be correct.

3025. Often payment is made for the occupa tion subject, I believe, to as high a rent as in an part of Ireland?—Yes.

3026. A system like that, you would hardl think defensible, but it is defended by the Ulste landlords. In every case where a man purchase the money coming in clears off the arrears due t the landlord?—That is the case.

3027. Out of the purchase money the landlor gets his arrears; he sanctions another man coming in?—The landlord cannot help himself.

3028. Mr. *Ayrton.*] Do you know how th interest, which passes by the name of tena right, is taken into account in valuing land i the north of Ireland by the Valuation Board, whether they do take it into account?—I cou not answer that question; I believe it is n taken into consideration.

3029. As far as you know, they value upo what may be called the intrinsic value of th land, without reference to the various interes that may have grown up by the use or letting the land?—I believe that to be the case.

3030. Therefore, they have no occasion to co sider the question of what is called tenant righ —I do not believe that they consider it. I b lieve they value the land as they see it an find it.

3031. And they leave the parties who occu it and the landlords to get their own share a cording to their own arrangements?—I belie that is so.

3032. Colonel *Forde.*] Is it not the fact th the higher valuation in Ulster arises from t new valuation having just been completed in th province?—That is my impression.

3033. And that will account for the differen of the valuation in Ulster and in other provinc in Ireland?—Quite so.

3034. Mr. *Ayrton.*] Is it your opinion that th official valuation departs much from the rac rental of the proprietor in Ireland?—In son parts of Ireland it does, and in some not much.

3035. Is it your opinion that the official valu tion should represent the rack-rental?—Ye making certain allowances I think the valuati ought to be on a uniform basis, and to represe as nearly as possible the value.

3036. The full letting value of the land?— Yes, making certain allowances for taxes.

3037. The valuation ought to begin on th basis of the full letting value?—Yes.

3038. Then the deductions for taxes or othe wise should be upon an uniform principle?— think that would make the valuation more usef and more perfect.

3039. Therefore, all the calculations and e aminations should be with the view of ascertai ing what is the rack-rental of the property, th full letting value?—I think so.

3040. I suppose in Ireland the property actually let under very various condition widely different from the full letting value?— Necessarily, and various causes have been work which will modify those elements.

3041. Is it your opinion that the land is gen rally let at the full letting value?—As far as know, I think in the south of Ireland, the land fairly let; of the two, I think the land in th sou

ith of Ireland would be cheaper, for the reason t good land is always cheaper.

3042. That it is better to farm good land at a h rent, than bad land at a low rent?—Yes.

3043. Mr. *Pollard-Urquhart.*] Do you think t a farm in the north of Ireland is superior to farm in the south?—In some parts it is, in ers not; I am speaking of the north-west, in ich I do not think the farming is by any ans good.

3044. Mr. *Ayrton.*] I suppose after all, the fit of the farmer depends upon the skill and ital that he brings to bear in working the land iciently?—Necessarily.

3045. Persons paying the same rent may de- ce very different profits from the same sort of d by a difference of treatment?—No doubt.

3046. Therefore, if persons have a great deal capital involved in the working of land they y, when they come out of the land, have a at deal to receive from an incoming tenant, if y give him over what may be called the work- capital of the land?—Clearly.

3047. Do you know what the estimate of the ital to work land well in Ireland is per acre? I think it ought not to be under 5 *l.* an acre. England I know it ranges very much higher. the north of Ireland small farmers will go in th 5 *l.* an acre after paying the purchase money, l will live upon it. I do not say it is sufficient, t that is the minimum sum.

3048. What is the highest amount?—It goes any amount. I could not answer the ques- n.

3049. It is as high as 15 *l.* an acre?—It should tainly go to that, to farm thoroughly.

3050. To get the most out of the land?—Cer- inly; 5 *l.* is the minimum upon which I have own farmers go in, after paying the tenant ht, and live.

3051. If a man has a large sum invested in d, and he turns it over to a new tenant, and y settle between them without the interven- n of the landlord, there would be a large sum pay to the outgoing tenant, if the whole thing taken over as it stands?—Certainly, if the farm s been properly worked the incoming tenant ght to have a great deal to pay.

3052. *The O'Conor Don.*] As a rule, are not e tenant farmers of Ulster very small farmers? Yes.

3053. Smaller than in other parts?—Yes.

3054. Having, therefore, less capital?—Very ch less capital.

3055. *Chairman.*] And is not the rent chiefly id by the manufacture of linen?—Not in our rt of Ireland.

3056. Have you considered the expense of eping up the Valuation Office in Ireland ficiently for its present purpose?—I have never lculated that; I have considered what we ve been paying in the counties I am connected ith.

3057. What have you thought of the payment u are called upon to make?—I have never ought it unreasonable, I have never heard any mplaint of its being unreasonable in our unty.

3058. Have you considered what might be the xpense of a revision of the present valuation if were re-opened?—The cost of a new valuation ould of course be considerable.

3059. That would depend upon the extent to hich the present valuation was re-opened?—If there was a new basis adopted I presume it would be very expensive.

3060. It would cost a very large sum?—Yes.

3061. You have not considered that at all with a view to arriving at any opinion?—No.

3062. *Chairman.*] Is it not the case that in this, as in every county, the outgoing tenant disposes of manure, &c., and of improvements, to the outgoing tenant?—Clearly.

3063. You are aware that a very large sum of money is paid which must materially diminish the capital of the incoming tenant so as to hamper him in farming the land as it ought to be farmed?—That is so in the north under the name of tenant right.

3064. Mr. *M'Carthy Downing.*] You said you thought that the reason why the valuation in Ulster was higher than in the south was that there was a new valuation?—Yes; I was under the impression that it had been made more recently.

3065. You do not mean to say that there has been a re-valuation, but that the valuation was concluded at a later period?—At a more recent period.

3066. Are you aware that the period at which the valuation was made could form no reason why the valuation should be higher, because it was based upon the prices of agricultural produce, butter, meat, &c.?—Assuming the basis to be the same, time ought not to affect the question.

3067. Then, assuming that to be the case, you would alter your opinion on the subject?—Assuming the basis to be perfectly unchanged.

3068. Time would not be an element?—It ought not to be.

3069. Do you not think that the fact that the north is a very large flax-growing district is another reason why rents are higher?—I think that the great increase in the growth of flax has been since the valuation has been made.

3070. I am speaking of the rent?—I do not think so; I do not think that the rents in the north of Ireland have been raised since the great increase of flax.

3071. Do you not think that the growth of flax and the industrial pursuits, which are, of course, attendant upon it, would induce parties to give a larger rent than they would otherwise give?—No doubt the greater the industrial pursuits of the population are the greater must be the demand for land, and the means of paying for it.

3072. You were asked whether the holdings were not smaller in your district than they are in other parts of Ireland?—They are very much smaller than in the generality of districts.

3073. Are you not aware that the produce of those small farms is larger, relatively, than upon the larger farms?—It ought not to be so.

3074. Are you not aware that it is?—I could not undertake to say.

3075. Have you looked at the returns?—I have not; certainly it ought not be so.

3076. Would you be surprised to find that, relatively, a larger quantity of flax is grown upon the small farms under 15 acres than is grown upon larger farms up to 50 acres?—That is very likely to be the case; and for this reason: flax is a crop that suits the small farmer, because he can work it himself.

3077. Are you aware that the quantity of

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cattle, relatively, is greater on the small farms than on the larger ones?—I am not aware of it; I should be surprised to hear it; if it is so, it speaks well for the small people.

3078. You would not be an advocate for large farms?—I am not, in the north-west of Ireland; I do not believe that it is suited for large farms; a great portion of it.

3079. Taking the valuation to be 9 *l.*, we may take the rent to be about 10 *l.*?—That would not be far from it.

3080. Taking the tenant right at 12 years' purchase, at 10 *l.* a year, that would be 120 *l.*?—I have known such a thing done.

3081. Is not that a rather low rate of purchase?—It is high in our part of Ireland.

3082. Is it not an average?—I should hope not.

3083. Did you read the evidence given before the Devon Commission?—Not all; I have read some of it.

3084. Are you not aware that as much as 18 or 20 years' purchase has been paid?—I think that must be a mistake, 12 years would be quite over the average in our district.

3085. Taking 10 years' purchase, the amount would be 100 *l.*, and the interest of that would be at least 5 *l.*?—Yes.

3086. That would be a small rate of interest?—Yes.

3087. Adding that to the 10 *l.*, it would make 15 *l.* a year; would not that be a much higher rent than is paid in the south of Ireland relatively to the valuation?—I presume it would; if you add 50 per cent. to the rental, probably you would bring it above the other.

3088. Therefore, we must again say that the tenant in the north pays more than the tenant in the south?—That is, practically, he pays what his landlord does not receive.

3089. You are aware that there is often a very large arrear due to the landlord?—I think large arrears are very unusual in the north of Ireland.

3090. Considerable arrears?—I do not think so; it is not my experience; my experience is the other way, that the small tenants pay very well.

3091. What part of Munster are you acquainted with?—With Cork.

3092. With what part of it?—Millstream and that district.

3093. You would not say that the land there was as good as in the north of Ireland?—That particular district is decidedly very bad land. I should be sorry to take it as a sample of the county.

3094. How long have you been acquainted with Dublin?—I was born in the county, and have been professionally acquainted with it since 1853.

3095. I suppose you have taken part, as we all do, in politics?—Very little. I have never voted but once for the city of Dublin.

3096. Did you ever hear a complaint that the valuation of Dublin was lower in particular districts to lessen the franchise?—I have heard it said with regard to the city.

3097. Are you aware that complaints were made upon that point?—I have never heard formal complaints; I have heard it so stated.

3098. Did you know the late Mr. Reynolds?—I did. I believe it is admitted that the valuation of the city is low.

3099. Mr. *Pollard-Urquhart.*] I believe tha these public valuations in Ireland have been re garded as a sort of basis for taxation, both loca and Imperial?—They have been made use of a such.

3100. Was not that the original reason o having this valuation made?—I believe so.

3101. For that reason, was not the general valua tion somewhat under the rack rent, inasmuch as put out of the question all extraneous circumstance which might impart a value to the land, becaus they might be temporary?—I do not think tha would be a good ground for it. That would be aft all a relative question, save as regards one tax.

3102. Were not the extraneous circumstance that tend to impart an additional value to th land put out of the question in making thes valuations because they might be merely temp rary?—I fancy not; that was one of the disturbin elements in the valuation which we are now actin under. In the south there were disturbing el ments which did not exist in the north; that h been always my idea with regard to the valuatio being higher with us.

3103. In making the valuation in the sout these elements were taken into consideration?—presume so.

3104. On the whole, was it not generally su posed that the valuation of any considerable tra of land approximated very much to the net i come, that the proprietor might expect to get o of it, after making deductions for the landlor share of taxation, for such bad debts as mig occasionally accrue upon the estate, and also f such allowances as he might be compelled make to his tenants in bad seasons?—I shou not say so in the south; I should in the north.

3105. Generally speaking, throughout Irela should you not say that the public valuation an estate under the last tenement valuation a proximated pretty nearly to what the landlo might be supposed to get out of it after allowi for those three things; taxation, bad debts, and c casional allowances?—I should not say so, becau I think the valuation is much higher in one pa than another. If it was true of one part it wou not be true of another.

3106. Was it not meant to be?—I assume th the valuation was meant to be fixed at the amou which the proprietor would receive *communib annis.*

3107. Taking those elements into consideratio have you reason to think that there is an increa in the value of land in Ireland compared with wh it was 15 years ago?—I think that the valuati of 15 years ago would not hold good now in ma parts of Ireland.

3108. In which parts?—As regards all t higher classes of soil, the best grazing lands.

3109. Should you say that the valuation tillage farms ought to be much higher now th it was 15 years ago?—No; because I think t cost of producing is so much higher. The obse vation I have made applies chiefly to grass lan where the cost of producing has not increase whereas the price of produce has increased.

3110. You think that the value of tillage far has not increased?—Not more than the cost producing. The cost of producing in Irela particularly to small farmers, has increas largely.

3111. Mr. *M'Carthy Downing.*] You refer labour?—Yes.

3112. Mr. *Pollard-Urquhart.*] You say t valuati

luation is higher now than it was 15 years ago; "now," do you mean an average of the last years?—Further back; I will take an average the last seven years. I think that prime grass ds would give a higher return than they did years ago.

3113. Are you aware that, in taking an average seven years, you are including the years 1862, 3, and 1864, when there was very great agricultural depression?—I do not think they affected price of beef.

3114. Does it not very much depend upon sons?—The fluctuations in the price of stock ct grass lands more than seasons.

3115. My question does not apply to grass ds merely; are you not aware that there great agricultural depression in the years 2, 1863, and 1864 throughout Ireland?—.

3116. On the whole should you not say that tended to diminish the demand for land in land, and the rent that a tenant would be ing to offer, and also the farmer's profits?—impression continues the same, that the value grass lands has been steadily increasing.

3117. Mere grass lands?—Yes.

3118. Take an average farm in the county of uth, or Westmeath, or Longford, comprising grass land and tillage; should you say that average value of the land had increased very ch during the last 15 years?—There is a at deal of tillage in Louth; it is a very highly-ivated county. Probably in Louth the iation would be found to be nearly high ugh, for the same reason that I gave before, cost of producing is so much larger, and that ld tell in a mixed farm, though it would not upon a farm that was solely grass.

3119. What do you say with regard to West-th?—Westmeath appears to me to be fairly valued. A great proportion of the lands are not prime lands; they lie upon limestone gravel.

3120. You would hardly agree with the statement of another witness that the whole of Westmeath was valued about 25 per cent. lower than it ought to be?—Not as far as my own knowledge of Westmeath goes. I do not look upon Westmeath as coming under that class of soil to which I was referring.

3121. Mr. *Ayrton.*] Can you tell me whether there is any practice in Ireland amongst those who have to manage lands, in letting or selling, to speak of the value as so much per cent. above or below the official valuation?—I have often known an offer made for an estate at 25 or 30 years upon Griffith's valuation.

3122. Is it usual to speak of the value of property at so much per cent. above or below Griffith's valuation?—Yes, very commonly.

3123. Mr. *M'Carthy Downing.*] You said you thought 5*l.* an acre was the minimum capital for a farmer?—I wish to explain that. That is the minimum capital upon which I have known some of our north-western farmers go in upon a farm.

3124. You said you thought 15*l.* an acre might be very well expended?—Quite so.

3125. You are aware, I believe, that a considerable portion of the tenant's capital in the south is often expended in erecting buildings and other things of that kind?—I am sorry to say it is so. I think it is a mistake.

3126. That often diminishes the capital which the tenant ought to have to apply immediately to the land?—When I spoke of the capital required for working the land, I did not mean to mix that up with the capital required for erecting buildings upon land, which is a perfectly different element.

Thursday, 17th June 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. M'Carthy Downing.
Colonel Forde.
Mr. Chichester Fortescue.
Colonel French.
Mr. Herbert.
Sir Frederick Heygate.
Mr. Hunt.
The O'Conor Don.
Mr. Stacpoole.
Colonel Taylor.
Mr. Pollard-Urquhart.

COLONEL FRENCH, IN THE CHAIR.

Mr. JOHN THOMPSON, was called in; and Examined.

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3127. *Chairman.*] ARE you in the Valuation Office?—Yes.

3128. In what class?—The second class.

3129. As a valuator?—Yes.

3130. I suppose you know nothing as to whether a letter has been sent from the office for publication in the newspapers?—I do not.

3131. *The O'Conor Don.*] I believe you are at present in the B division under Mr. Scott?—Yes.

3132. You state that you are a valuator?—Yes.

3133. And, I presume, you are one of the revisors?—Yes.

3134. Have you acted as a revisor in any other division except that in which you now are?—Yes; I did two unions in Mr. Hutching's division.

3135. Can you explain to the Committee the system which you adopt where tenements have to be divided?—I go to the field and divide the tenement there.

3136. You applot the area of the divided tenement and the valuation in the field?—Yes.

3137. Between the two occupiers?—Yes.

3138. That was the system you adopted in the north?—Yes.

3139. And in the other division in the south?—In the King's County and Kildare.

3140. You work out the whole of the applotments of the divided tenements in the field?—I go to where the division is to take place, and see the "boundary."

3141. You mean the division?—Yes, the ditch between the two tenements.

3142. And you applot the whole valuation of the tenement into the two component parts?—I always value the whole of the tenement that is to be divided, and divide it according to the original valuation, to the best of my judgment.

3143. You never received any instructions that you were merely to mark the lines upon the maps, and to make no calculations of area or value in the country?—No; I do not remember getting any such order.

3144. The rule that you always adopted was to do the whole of this work yourself in the country?—Yes.

3145. You never applied to the office for permission to make this applotment of the tenement valuation in the country?—I sometimes sent a tracing of a portion of bog that was reclaim to know whether I should value it or not.

3146. That was an exceptional case?—Yes

3147. Where bog had been reclaimed s the valuation?—Where bog had been reclai since the primary valuation.

3148. Suppose you came to divide the va tion of a farm that was in one originally and afterwards given to two tenants, you did whole of the work without asking permission f the office?—I made that revision in the field.

3149. Did you always adopt the systen correcting the books of the clerks of the u in the country?—Yes.

3150. Were the books ever sent to the offic be corrected?—This year they were sent to office to be checked; formerly, I corrected union copies of any revision that I did.

3151. You not only made the applotmen the divided tenements, but you also did the c cal work of correcting the union books?—Y

3152. In the union workhouse?—Yes.

3153. Mr. Duffey told us that was the co adopted in his district. Do you believe that is the course that has been adopted in all different departments of the service?—I ca answer that question.

3154. You can answer for the two district which you served?—I can only speak as fa regards myself. Being a thorough valuer, I pose I can be relied upon to make a proper va tion of the applotments.

3155. Were you engaged as a valuator of under the tenement valuation?—Yes.

3156. What counties did you value valued in all the counties in the provinc Ulster. There are eight counties, and I va a portion in each of them.

3157. What was the system you followe making the valuation of the north? Did you up the ground and examine the qualities o soil in each field?—I would not say in each but wherever I thought it was necessary.

3158. Did you make use of the townland va tion in any way?—I did not; the total t land valuation only was given in the book did not make any use of it, because it was n sary to give my own opinion.

3159. Did you sub-divide the tenements qua

ities of soil?—Yes, by drawing a pencil-
k across a corner, cutting it off, and valuing
a higher or less sum.

160. Have the field maps which you use all different qualities of soil on them?—Cer-
ly not; each tenement was marked, but not quality lots.

161. The tenement field maps of the northern nties have only the boundaries of the tene-
nts?—In the county of Cavan, I think, the lity lots are on the maps.

162. The quality lots of the townland valua-
?—Of the townland valuation.

163. In the other counties of the north these not given; the maps are blank?—It was the ement lots that were given.

164. The maps that you received had, of rse, the tenement boundaries marked on n?—Yes.

165. Did you increase the number of lines on map by marking out, in each individual tene-
nt, the different boundaries of each different lity of soil?—Not in ink; I have done it in cil; I have divided it for my own convenience, ting a corner off a field, or putting down the ole field at a less sum; then I calculated it by Horn scale.

166. That was merely for your own conve-
nce?—Yes.

167. You were not obliged to do it?—I could make a valuation without it.

168. You were not obliged to do it for after in the office; it was not one of your duties eturn your maps with all these lines marked them?—It would be right to show to the e the lines marked by pencil, and also the cil figures; they might be referred to, to cal-
ate or check our work.

169. Was your valuation checked by a check uator?—Some parts of it.

170. Were these maps with the figures on m given to the check valuator?—I think not; en I checked any I never got the other uator's map with the figures on.

171. Colonel *Forde*.] Are these maps, with ir divisions on them, of the different soils kept present as records in the office?—I do not ow, they may be so; I do not rub off the ncil marks that I make on the map; I stick m on pretty hard and firm that they may be n, and hand them into the office.

172. *The O'Conor Don*.] You do not make use of them in the annual revision?—No.

173. It is not the same map that you get?—

174. You get a map without the pencil marks the annual revision?—Yes.

175. And you applot the divisions on a map which these divisions are not given?—Yes, ording to my own judgment.

176. I see by a Return that has been put in, t you were, in the year 1867, engaged in the ision of the county of Dublin?—Yes.

177. I suppose you were under Mr. M'Mei-
n?—I revised a part of the county of Dublin; nade a thorough revision of it, and a valuation houses and land.

178. Was that under Mr. M'Meikan who, I derstand, is the head of the department for the nual revision of the county of Dublin?—I got lers from Mr. Greene; I do not know who I s working under.

179. You were not in his department?—I went up to his department for the books; I was out in the country.

3180. Was this annual revision the same sort of revision that you have done in other parts of Ireland, or did you in any way change the valuation of the tenements?—I made a new valuation of the land and houses, and at the same time a thorough revision of all the names, both of occupiers and lessors.

3181. Then your duty in connection with the revision of Dublin was, in fact, a duty of re-valuation?—It was a re-valuation and a revision at the same time.

3182. You conducted both together?—Yes.

3183. There was no other revisor engaged in the work of the annual revision?—I cannot answer that question; there was no other with me.

3184. You were engaged as revisor in other counties besides Dublin, were you not?—Yes.

3185. When you had completed your revision in those counties did you not send in the books and documents to the department in which you worked?—Yes.

3186. In the county of Dublin, I understand you did not do that?—Yes, I left them in Mr. M'Meikan's room.

3187. It was under his superintendence that you carried on this revision?—I do not know; I was not ordered by him.

3188. You carried on the revision under his superintendence, in the same way that you carried on the revision in other counties under the superintendence of Mr. Scott or other gentlemen?—Certainly not. I made a thorough valuation of the part of Dublin that I did.

3189. I mean, as far as his superintendence was concerned, did you act with regard to him in the same way that you acted with respect to Mr. Scott in your present division?—Mr. Scott used to give me out the books and maps. Mr. McMeikan never gave me any; it was his assistant.

3190. That was the only difference?—That was the only difference, I suppose.

3191. You could not tell how many other revisors were employed in the county of Dublin in making those valuations?—I could not answer that question, I do not know how many.

3192. On what principle did you carry on the new valuation that you made of the county of Dublin; was it the same system that you followed in the north?—Yes.

3193. On the same scale?—On the same scale.

3194. The scale of the existing agricultural prices?—The existing agricultural prices would be much higher than given in the Act.

3195. Do you mean to say that you re-valued the county of Dublin in the scale of prices in the Tenement Act of 1852?—No, I valued it on the same scale as I valued any portion of the province of Ulster.

3196. And you did not value the province of Ulster upon the scale of prices in the Act of 1852?—I think the valuation of the province of Ulster would be very much like the scale of prices given in the Act. It might be a little higher, but not much.

3197. I suppose you valued upon some scale of prices of agricultural produce?—Yes, a little higher than the scale given in the instruction book.

3198. Could you state how much higher.

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What per-centage would you add?—I should say about 2 *s.* in the pound.

3199. You valued Dublin upon the same scale as that?—Yes. I could not exactly say the per-centage.

3200. I suppose you had, when you started, some distinct scale before you, had you not?—Yes, a scale given in the instruction book.

3201. And you went about 2 *s.* in the pound higher than that?—I considered it a little too low. I think the price is low for the present time.

3202. You considered it a little too low, and therefore you departed from it and went upon a new scale of your own?—I valued a little higher, I think.

3203. Were there check valuators employed in Dublin in checking your work?—Not that I know.

3204. In making this valuation in the north of Ireland, did you consider in any way the taxation that existed at the time?—Yes.

3205. In what way did you consider that taxation?—I considered the tenant liable to pay the taxation, therefore I made a reduction in the valuation.

3206. In each of the tenements in proportion to the rate at the time in the union?—Yes.

3207. Therefore you deducted a different rate in each electoral division?—I valued on what I believed to be a fair relative valuation, making an allowance for the tenant paying the taxation.

3208. But you made no calculation of what the actual taxes were?—I have made some calculation, but I do not remember what the taxation was.

3209. I am not asking as to the taxation in any particular place. When you went to value a particular townland did you inquire when you went into it what was the poor rate and what was the county cess?—Yes.

3210. And did you make a deduction in each tenement on account of the existing poor rate, or county cess?—Half the poor rate, and the whole of the county cess.

3211. You deducted in each case the whole county rate and half the poor rate, from what you would otherwise call a field valuation?—What I would otherwise call a full valuation.

3212. You are aware that in Ireland the rates differ very much in different electoral divisions?—Yes.

3213. Therefore you would make a larger deduction in an electoral division where the rate was high, than in one where it was low?—No, I would not; I would make a relative deduction. It would make the scale of the valuation irrelative if I were to go up and down.

3214. You told me when you went into a townland you asked what the taxes were?—In a district, say in the province of Ulster, I inquired the average poor rate and county cess in the union, and I also inquired the average county rates in the county.

3215. You would take the average of the rate in the union?—Yes, and make some deduction from my field prices so that my valuation might not be too high.

3216. You are aware that the counties are divided into different unions?—Yes.

3217. In some unions the rates are very high, and in others they are very low; did you make a difference on account of that?—I did not, to my knowledge.

3218-19. Then what uniform rate did you take was it the rate in the union?—The rate in the union and the county cess; the union rate, as near as I could collect it from the tenants, and the county rate.

3220. Suppose in Union A. there was an average rate of 1 *s.* 6 *d.*, and in Union B. an average rate of 3 *s.* in the same county, would you deduct from individual tenements in the Union A. 1 *s.* 6 *d.*, and from all in Union B. 3 *s.*—Certainly not.

3221. Then when you went into Union A. what did you deduct, supposing the rate to be 1 *s.* 6 *d.*?—I deducted what I believed to be a fair allowance for the county rates and the poor rates.

3222. What would you consider a fair allowance in the union where the poor rate was 1 *s.* 6*d.*?—I should deduct about 1 *s.* 6 *d.* in the pound.

3223. Then if you went into another union where the rate was 3 *s.*, would you only deduct 1 *s.* 6 *d.*?—If it were an adjoining division, I think I should not deduct more than 1 *s.* 6 *d.*

3224. Although the rate was, on an average of years, 3 *s.*?—The rates might, from certain causes in those parts, be a little higher.

3225. When you went into a county to value did you get the rates throughout the whole county and make a calculation of the uniform rate throughout of that county?—I did not get the whole county.

3226. You only went upon what you yourself thought was a fair deduction in each place?—Yes.

3227. According as the tenants told you they were taxed?—Yes.

3228. There was no uniform rate deducted throughout the county?—There was no uniform rate deducted, but what I believed to be a fair deduction for the poor rates and county cess.

3229. You have not been engaged this year in the revision or valuation of the county of Dublin?—No.

3230. Are you aware whether that has ceased altogether?—I am not.

3231. You have been this year employed in the revision of the northern counties?—All but a few days only. I assisted a revisor in finishing the union of Edenderry.

3232. Can you tell me whether any of the other gentlemen who are in the northern division, were engaged in the revision of the county of Dublin last year and the year before?—I think Mr. Bell valued the south part of the county of Dublin.

3233. Can you tell the Committee whether the clerk's work of that valuation in the county of Dublin, was done in Mr. McMeikan's division or in Mr. Scott's?—I do not know; I did mine in my own house.

3234. You applotted your own valuation yourself; you did the clerk's work and everything—Yes, I completed the valuation in the field; made up my books when I came home.

3235. You commenced and finished it to the end yourself without any assistance?—Yes.

3236. And as far as you know, the other valuators did the same?—I think so.

3237. That was also the system you adopted in valuing the northern counties?—Yes.

3238. I see you are not engaged in the county of Dublin this year. Do you think that the work

k of annual revision in the northern counties increased since last year?—Yes, I think so.
239. Very much?—A good deal.
240. In what way has the work increased?—he county of Armagh I received 526 notices franchise purposes, and I did not get nearly nany the year before.
241. The year before you were engaged in blin?—Only a little time in the summer of 7.
242. At the time of the regular annual revi-, you were not engaged in the county of blin?—No, I was in the north.
243. Was not the ordinary revision of the nty of Dublin going on that time?—I cannot wer that question.
244. At all events, there were several gentle-n employed for years past in valuing the nty of Dublin. What work have those tlemen got to do this year now that the uation has ceased?—I cannot tell.
245. Do you think that the work of the ual revision in other counties has so much reased this year that it would give them bloyment?—I cannot answer that.
246. Is it your opinion that the work of the ual revision has so much increased, that those n who had plenty of time last year to value county of Dublin will not have any time on ir hands this year?—I do not know.
247. Colonel *Forde.*] When did you get se notices with regard to the franchise in nagh?—I cannot exactly give the date.
248. This year?—Yes.
249. Were they for the county or for the ough?—For the county and the borough; for whole union. They take a very large amount ime to investigate.
250. Mr. *Ayrton.*] Will you explain clearly at duties you perform in regard to the tene-nt valuation; you were employed in the first uation, were you not?—Yes.
251. You were employed in the county?—s.
252. And not at all in the head office?—Not all in the head office.
253. Were you supplied with all the materials, maps, the areas and descriptions, from the d office?—Yes.
254. You had then to examine the quality of soil, and the local circumstances?—Yes.
255. That is the duty you performed?—I l to make the valuation. I got the books and ps, and went to the field, and there made my uation; then I returned the maps and books.
256. When you had satisfied yourself as to at would be the proper annual value, did you ort that to the head office from time to time? When the district was finished, the books and ps were sent up to the head office.
257. Containing what information you had lected on the subject?—Yes.
258. I presume you did not know what be-ne of the books and of your report, as you nained in the field?—I do not know.
259. If any questions arose on your reports in head office, communications were addressed you for explanation?—Yes.
260. Did you receive such questions from ne to time?—I believe I have received them.
261. Then those were satisfied by you?—s.
262. Was anyone sent down to check your work in any particular place?—Yes, my work has been checked.
263. In the field?—Yes, I think it is a very proper system to check each valuator.
264. In arriving at the annual value, I presume you had a printed book of instructions?—Yes.
265. You endeavoured to carry those printed instructions out as far as you could?—As nearly as possible.
266. I presume it is very difficult to carry out written instructions with reference to all the circumstances that become apparent when you go on the ground?—Yes.
267. Therefore you look to the book of instructions as explaining principles that you are to keep in sight?—The book of instructions is a general guide; but the valuator must exercise his own opinion.
268. You look upon the book of instructions as explaining principles?—Yes.
269. And you are finally to exercise your own judgment, being guided by those principles as far as possible?—Yes, that is my own opinion.
270. Was it your purpose to find out what might be called the fair letting value of the land?—I do not at all believe in going by rents, I think it is quite right to know the rents and to be guided in a measure by them.
271. You were not guided by the actual rent that a man happened to pay, but by the consideration of what the land might be expected to let for?—Yes.
272. That you consider the purpose that you were to attain, the final object?—Yes.
273. Since the valuation was completed you have been employed in the annual revision?—I have been employed in the annual revision in the season of revision, and in the office when the annual revision was done.
274. Will you explain the exact course of your duty in the annual revision; did you receive from the office a list of places or properties that you were to go and revise?—I receive from the office the books of the union that I am sent to, the maps and the clerk's list that is furnished about the 27th of November. I am instructed to go to such a union and make the annual revision. I then write to the clerk of the union to notice the collectors of poor's rates to give me all the information that they have collected; when I get that I go out and examine the portions of the land that is to be divided, the houses that are thrown down, and the houses that are built.
275. You then mark upon the map what you find to be the changes of the boundary?—Yes.
276. Do you make the calculations of the quantities resulting from those marks, or is that done in the head office?—I make the calculations and the valuation myself.
277. From the map?—Yes.
278. Do you make a report of that to the head office, or do you return the map, with the calculations or areas corrected, to the head office?—Yes, I return the maps to the head office.
279. With the books corrected?—With the books corrected.
280. Do any questions ever arise upon that in the head office, demanding further explanation?—Yes, sometimes questions arise.
281. They go over the work in the head office?—I suppose so; I think it is right to check all the work; I am not aware whether it is done, but I think it is right to do it.

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3282. At all events you receive, occasionally, as far as may be necessary, queries that arise out of your work?—Yes.

3283. Do you yourself make any further inquiries to know whether changes of boundaries have taken place, or do you receive verbal communications besides the list that you have received?—I take everything that I find to be right and fair. If any person came to me and said he wanted such and such a farm divided, and it was right and just to do it, I would do it.

3284. You add to the list that is given you any further changes which you see yourself, or hear of from other people?—Yes.

3285. Then you inspect the ground?—Yes.

3286. And make such remarks on the map as are necessary?—Yes, I always leave my pencil marks on the map.

3287. All those papers are returned to the head office?—Yes.

3288. Are you occupied the entire year in this field work?—No, I have not been for the last four years; I have been a portion of my time in the office.

3289. It would seem that in the year 1867, including the county of Dublin, you were employed 308 days in valuing work?—Yes.

3290. That would be nearly the entire year?—I was out almost the entire year, I do not think I was much in the office; I might have been in the office a few days.

3291. Your employment in the work at the office has varied with circumstances?—Yes.

3292. When you have not been fully employed in the field, what have you done with the rest of your time?—I have assisted in writing out the treasurer's copies and making new copies for unions; I think that is the kind of work at which I have been chiefly employed in the office.

3293. When you begin in a county in each year, do you receive a clean map of the valuation for the purpose of revision?—No, it is not necessary to have a clean copy every year.

3294. You receive the one that you used in the previous year?—Yes; if it is not too much crowded, which it would not be in two seasons.

3295. That would depend upon the number of alterations?—It would entirely depend upon the number of alterations.

3296. Is it the same with regard to the map? Have you a new map when the old one is sufficiently used?—When the old one is broken up and destroyed, of course there must be a new one.

3297. That also would depend upon circumstances?—Upon usage and upon the weather; in winter time it is very hard to preserve maps in the field.

3298. You think it is desirable, for the sake of accuracy, that all the calculations should be carefully checked with regard to the areas resulting from changes of boundary?—Certainly, I think it is very necessary that the areas should be checked, and the calculations of the valuation.

3299. Are we to understand that at all events, you have been fairly employed from year to year, without any unusual amount of holiday?—I do not think I have had any more holiday than has been usually allowed.

3300. Mr. *M'Carthy Downing.*] I think you said, in answer to an honourable Member, that you considered Ulster was valued pretty much on the same scale as other places?—Yes.

3301. I believe you valued some portion the south of Ireland?—No.

3302. Did you not value in Tipperary?—I did not revise in Tipperary.

3303. As far as you know, was the mod arriving at the valuation carried out by the oth valuators similar to yours?—As far as I know was.

3304. I understood you to say that when went into a union you ascertained, as well as could, the average poor rate?—Yes; the avera poor rate and county rate.

3305. In making your valuation you deduc that average from whatever you thought wo be the fair letting value of the land?—Yes think a tenant should be allowed that in valuation.

3306. Those are the instructions that carried out uniformly in the union?—Yes.

3307. Suppose the case of an electoral divis where the rate was 4 *s.* in the pound, and a nei bouring electoral division in which the rate only 1 *s.*, according to your system, taking average to be 2 *s.*, would you deduct 2 *s.* in pound in the division where the rate was o 1 *s.*, and the same sum where it was 4 *s.*?— would take an average as nearly as I could.

3308. Do you think that is fair, can that be accurate valuation?—I think there should be uniform valuation.

3309. Are you aware that this is one of y instructions "The value in regard to houses buildings shall be made on an estimate of the annual valuation thereof, that is to say, the for which, one year with another, the same mi in its actual state be reasonably expected to from year to year, the probable average cost repairs, insurance, and other expenses, if a necessary to maintain the hereditament in actual state, and all rates, taxes, and pub charges, except tithe rentcharge, being paid the tenant"?—Yes.

3310. If you went into an electoral divisi where the rate was only 1 *s.*, you ought, accordi to the Act of Parliament, to deduct 1 *s.*?—Ye

3311. And if you go into another electo division, where the tenant has to pay 4 *s.*, ou you not to deduct that 4 *s.* from the valuation his tenement?—I do not know that I could duct 4 *s.* because the quality of the land is same, and I must keep the valuation relative w regard to the quality of the land.

3312. In order to make a valuation relati must you not see what the tenant can pay for land after paying all taxes?—I do not see that

3313. A man pays for land what it is wo after paying all the taxes. If I take land in electoral division where the poor rate is 4 *s.* take that into my calculation, as a tenant, considering the rent that I can afford to pay. also if I go into another division where the r is only 1 *s.* Surely you must allow 4 *s.* in case, and only 1 *s.* in the other case, in order have the valuation relative?—I get, as nearly possible, a general average of the rates in union.

3314. You state that you returned the m and books to the head office?—Yes.

3315. And that you marked upon the maps pencil, lines that you thought might be per nent showing the boundaries?—If I came t field half of which I thought worth 10 *s.*, and t other half 12 *s.* or 15 *s.*, I marked that for own guidance.

3316. A

3316. And that must be of great advantage to persons in the office?—Yes, I should say it uld be an advantage.

3317. Is it a custom, whether there is a com-nt or not, to send down a person to check r valuation?—I do not know whether it is custom or not, but I believe it is perfectly it.

3318. Do you know whether it is general?—ink it is general. I have checked other valua-s myself, and I have been checked by others.

3319. What means have you of checking the uation of another valuator?—I get a clean et with the areas marked, and the numbers, I go and make a valuation according to the e I have been working at.

3320. Are you supplied with any portion of t the previous valuator has done in the way aluation?—Not any.

3321. Then it amounts to a double valuation? t would be no check at all if I had the other r's valuation.

3322. Then when another person is sent down union, which you have valued, it is a double uation?—It would only be a double valution he portion checked.

3323. The check valuator does not go through whole?—No.

3324. Only certain portions?—Only certain tions.

3325. Suppose he differs from you in the valua-n of the certain portions to which he goes, at course is taken in the office?—Sixpence or in the pound may be taken off my valuation e is lower than I am, or if I am lower, some-ng would be added.

3326. Is the person sent to check considered uperior officer?—He should be a proper ge.

3327. Whatever he thinks is final unless there n appeal?—I cannot answer that question.

3328. As far as you know, at all events?—As as I know, the check valuation is to keep the uation relative.

3329. Colonel *Forde.*] If there was any great crepancy between you and the check valuator uld the office send down another person?—ey might, and very likely they would.

3330. You do not know whether they have e so?—I cannot say.

3331. Do you think it probable?—Certainly.

3332. Mr. *M'Carthy Downing.*] You have own it yourself?—No, but I think they should so; if there is a great discrepancy between me l the check valuator, it would be the duty of office to send a third one.

3333. Although you said you thought that ster was valued on the same scale as the county Dublin, you afterwards added that perhaps it s valued at about 2 *s.* in the pound higher than scale?—I believe that Ulster and the part of county of Dublin that I valued are on the ne scale.

3334. Did I understand you to say that Ulster s valued at 2 *s.* in the pound higher than valua-ns in Ireland?—I think it is higher, but I uld not state the amount.

3335. Why is it higher?—I believe it is higher an the south.

3336. What grounds have you for that belief? I judge from what I have seen in King's County d in Kildare; in revising those parts I have und the valuation of Ulster to be higher.

3337. Higher than the county of Kildare?—Yes.

3338. You have been in Kildare?—I have.

3339. It is a very fine county, is it not?—It is a very fine county, with splendid land.

3340. Did you make a minute examination of the valuation of Kildare as compared with that of Ulster?—Not a minute examination, but from going through and making my revisions, and dividing the farms; from my own knowledge of the value of land, I can say that it is not valued as high as Ulster.

3341. I understand you have valued in every county in Ulster?—Yes.

3342. On what principle did you put a higher value on Ulster than any of the other valuators who had the same instructions as you had?—The south and west were valued at a time when it was very difficult to keep up the valuation to a fair amount.

3343. What had the state of the south and the west to do with the matter; your instructions were to value according to the scale of prices of wheat, oats, flax, butter, mutton, pork, and so on?—My idea of the value of the land was perhaps higher than that of the former valuators in the south, but I do not know.

3344. You could not give any sound reason why the north should be valued higher than the south?—I could not.

3345. Colonel *Forde.*] It was valued at a later period?—Certainly; when prices of every kind were much higher, and when a man would give much more for his farm.

3346. Do you mean to say that because it was valued at a later period, and prices were higher than when the south was valued, therefore it was valued higher?—I think I most likely valued higher if the prices got up.

3347. Surely you must know that you were valuing under an Act of Parliament; did you not get instructions from the head office?—I had a book of instructions.

3348. Had you not these instructions, that you were to value according to certain prices; wheat at 18 *s.* 6 *d.* per barrel, oats 8 *s.* 6 *d.*, barley 11 *s.*, flax 6 *s.* 2 *d.* a stone; and is not that in force at this moment?—I do not know, I suppose it is.

3349. Suppose you were now called upon to value a portion of a county that was not valued before, you would value according to those prices and not according to present prices?—The prices would be a very little guide, I think, at present.

3350. Then you do not consider that if you were called upon to value a portion of a county that had not been valued before, you would be bound to value it according to the scale of prices in the Act?—We should be bound to go as near as possible.

3351. I thought you said you would not?—I thought I might be a little higher.

3352. But have you any right to go higher; are you not obliged to go according to those prices?—I think the province of Ulster is valued a little higher than the others.

3353. Do you know the price of flax at the present time?—I do not.

3354. You know that it was only 6 *s.* 2 *d.* a stone in the scale?—Yes, I suppose it is double that now.

3355. Then

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3355. Then that would be a reason why, if you valued Ulster now, you would value it higher?—Yes.

3356. Are you paid by the day?—No; I am paid a salary.

3357. A fixed salary?—Yes.

3358. *Chairman.*] How long have you been connected with the general valuation of Ireland?—About 13 years.

3359. You were not one of the persons originally employed by Sir Richard Griffith?—I was not.

3360. Are you able to give an opinion as to the system on which the valuation has been carried out?—Yes.

3361. Do you think it was essentially necessary to have some proof of the qualification of the persons originally employed?—I should think so.

3362. There are certain requirements that persons in the position of valuators or revisors ought to possess?—Yes.

3363. You are aware that the appointments were made by Sir Richard Griffith originally at his own will and pleasure?—I am not aware of that.

3364. You are at present employed at Ely Place?—Yes.

3365. Have you a general knowledge of what goes on at the office?—I have not.

3366. Your knowledge is exclusively confined to your own department?—To my own department.

3367. Have you seen the letter published in the papers with regard to Mr. O'Reilly?—No, I have not seen it.

3368. *The O'Conor Don.*] You stated that were employed in the field during almost entire year of 1867?—As far as I remembe think I was.

3369. Was not that in consequence of this n valuation of the county of Dublin?—I could answer that.

3370. I find by the return that you were e ployed 119 days in that year in the county Dublin?—Yes.

3371. Those 119 days were in the summ months, when you are generally in the office They were in the summer months.

3372. When, in previous years, you h generally been in the office?—I am generally the office in the summer, and I am out in revision or the valuation in the winter time.

3373. This employment in the county Dublin, in that year, was in connection with w was practically a new valuation?—I mad thorough valuation and a thorough revision.

3374. You entirely altered the value of tenements?—Certainly.

3375. So that the field work in which you w employed that year was not in connection wit mere correction of the revision, but a new val tion?—The correction of the revision took much time as the new valuation, and more.

3376. After you had made your calculati of area and value in the county did you ret the books and maps before you had corrected lists of the clerks of the union?—Yes, and I not correct the union books.

3377. You finished your work in a union, then you sent the books and maps to the offi —Yes.

Mr. George Marquis, called in; and Examined.

Mr. *G. Marquis.*

3378. *The O'Conor Don.*] You are an office assistant in the valuation?—Yes.

3379. How long have you been in the valuation service?—Since 1848.

3380. In what division are you now?—In Mr. Hitchcock's division.

3381. That is C division?—Yes.

3382. Where were you previously?—I was for a considerable time in Fitzwilliam-place.

3383. At Sir Richard Griffith's private office?—Yes.

3384. At what work were you employed in his office?—Various kinds of work; colouring geological maps, and sometimes doing work for the office below.

3385. Geological maps such as that before the Committee?—Yes.

3386. How many such maps have you been employed in colouring?—I could not say.

3387. A good number?—A good number.

3388. Were there any others engaged in similar work from 1858 to 1864?—There were.

3389. Can you give me the names of any gentlemen employed in such work?—There was a Mr. Vantreight.

3390. Any other?—My brother was employed for some time.

3391. Is he in the valuation service?—No, he was at that time; he is now an artist.

3392. Is there any other person?—I think there was a Mr. Campbell.

3393. Anyone else?—Mr. Byron.

3394. Were these maps for the use of the valuators, or were they for private purposes do you know what they were for?—I do know. Some of them went to Governm offices, a good number of them.

3395. Were you engaged in any other w besides colouring these maps during the time were in Sir Richard Griffith's private office? was making geological sections sometimes.

3396. In connection with this map?—Yes.

3397. Were you engaged in making plans public works of any sort?—I think I was; I not recollect what works.

3398. You do not remember any instance which you were engaged in making sections plans for any other purpose but in connect with this map?—I do not recollect the stance.

3399. *Chairman.*] Were you engaged in Crystal Palace?—No, I think not.

3400. *The O'Conor Don.*] Do you recollect a particular plan or section or work on wh you were engaged besides this map?—I do r distinctly. It is some time since, and I do recollect the particular work.

3401. What supervision was exercised o your work whilst you were engaged in this w —I was under Mr. Byron.

3402. Mr. Byron was the gentleman who been described as private secretary to Sir Richa Griffith?—Yes.

3403. He is the first officer under the Co missioner?—Yes, in classification.

3404.

3404. Is it not usual for the officers in the uation Office to keep what are called progress rns of their work?—It is usual.

3405. What guarantee is there that the pro- ss return is correct?—It is inspected by who- r is the superintendent of the division and roved of by him before it goes up to Mr. nd the paymaster.

3406. The form of the return requires the cers to charge their time to particular counties? t does.

3407. When the account goes in to the account- he charges so many days to the county in ac- dance with the progress return sent in to him? es.

3408. Have you brought over the progress re- ns asked for by the Committee?—I have ught over some; I could not get them all.

3409. What have you brought over?—I have e here (*producing the same*).

3410. You were asked to bring over the pro- ss returns for 1852, 1853 and subsequent rs, and also from 1858 to 1864?—I could not those.

3411. Will you tell me which of them you ve not brought?—I have brought parts of ne of the years, but I have not those from 1859 1864.

3412. Why not those from 1859 to 1864?— ey ought to be at Mr. Eland's. I thought y were. I asked him for them, but he said he d not got them.

3413. Then these returns are the old returns? Partly so.

3414. So that in the office the returns for 1852 d 1853 can be got, but the later returns cannot. that what you state to the Committee?—Some them can be got.

3415. Will you tell me what you were em- yed in doing in those years the progress re- rns of which cannot be got; was it that work at you have described?—Yes.

3416. And in doing that work, did you charge in the progress returns to particular counties? I did.

3417. This work that you have mentioned?— es.

3418. Although it had no connection with ose particular counties?—Although it had no nnection immediately.

3419. Was that approved of by the superin- ndent, was it done with his knowledge?—I ould say it was; it was done with the know- dge of Mr. Byron, the person immediately over e.

3420. Were you directed by anyone to do it that way?—I was directed by him.

3421. By whom?—By Mr. Byron.

3422. Mr. *Ayrton.*] Are any of those matters which you refer, in the progress returns?—I not know; Mr. Hitchcock put them to- ther.

3423. Have you not looked at them?—I have oked at some of them.

3424. Have you seen these papers before?— es.

3425. *The O'Conor Don.*] Here is a progress turn of yours dated March 1858, and I find it ated in it, that you were employed in "making acings and colouring same," and you charge ur time to the county of Wexford; were these acings and colourings for Wexford?—I think t.

3426. Can you positively state that they are charged here to Wexford?—I think I can; I never worked for the county of Wexford.

3427. Here is another progress return for the county of Cork, "making tracings and colouring plans;" was that done for the county of Cork in January 1858?—My impression is that it was not; I think not.

3428. It was work done in the private office of Sir Richard Griffith?—Yes.

3429. What were the plans that you were making and colouring?—I used to do tracings of various kinds for different purposes.

3430. That had no connection with the valuation?—I should say in some cases they had not, and in other cases they had, such as the townlands; I used to do tracings that were sent out for the purposes of the revisors.

3431. Those had connection with the valuation?—Yes.

3432. But there were others that had not?—There were others that had not.

3433. There were others that had connection with other works, irrespective of the valuation?—Quite so.

3434. And these you charged equally to the counties?—I did.

3435. Here is another return of March 1857, in which I find the same thing charged to the county of Cavan; were you working for the county of Cavan at that time, March 1857?—I was working at the county of Cavan for a long time, I do not know whether I was working in that particular year.

3436. Will you state whether that work was done for the county of Cavan, which is stated in the return (*handing the same to the Witness*)?—I should say of the upper portion.

3437. As far as regards the lower portion of the returns during the days set down to Cavan and Tipperary, you were not employed in work for those counties?—I think not.

3438. I see that this is signed by Mr. Greene; was he aware that you were not employed for those counties on that occasion?—I do not know whether Mr. Greene was.

3439. You were directed by your superior, Mr. Byron, to charge them in this particular way?—Yes.

3440. Here is another return of the same kind, "colouring plans and tracings," without any statement as to what were the particular plans and tracings, and these are all charged to King's County in October 1857; were you employed in King's County in that year?—I think not.

3441. At all events, you state in a general way that when you were employed at these maps and other sections and works you charged them to particular counties, although they were not done for those counties?—Yes.

3442. The other gentlemen that you mentioned as having been employed in the same office were employed in the same sort of work, I suppose?—Yes, they were.

3443. Do you know a Mr. Finneran and Mr. Leech?—I do.

3444. Were they employed in drawing maps and plans similar to those that you have described?—To the best of my belief they were. I am not in the same department with them, and I cannot exactly say.

3445. You stated that you are at present in the

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C division. Before that were you in this private office of Sir Richard Griffith from the time that you entered the valuation service?—No.

3446. Before you went to the private office, in what department were you?—It was Mr. Hitchcock's department then. I was working in the county of Cavan and other counties at the general work of the department.

3447. And you were brought back again to his department, after a certain number of years?—Yes.

3448. Is there any work done in the office of Sir Richard Griffith in connection with the Boundary Survey?—There is.

3449. Is that a department different from the valuation?—It is distinct from the valuation; paid out of the Treasury.

3450. Has work done for that Boundary Survey Department ever been charged to the counties, to your knowledge?—I should say not.

3451. Were you ever engaged in working on the Boundary Survey?—I was.

3452. In what particular work?—In making tracings of the townlands.

3453. Then your time was charged to the Boundary Survey?—Yes.

3454. Is that department in any way under Mr. Byron?—No, I think not, it is under Mr. Greene.

3455. It is quite distinct from the office of which Mr. Byron appears to be the head?—Quite so.

3456. Are you aware of any occasions on which charges were made to counties for work not done, other than this you have mentioned?—I am not.

3457. In those years of which we have not got the progress returns, you were employed, I think you state, in work of this description, and you charged it to the particular counties?—I think so.

3458. Can you not give any reason to the Committee why you did not bring over those progress returns, they being much later than the returns you have brought?—I cannot, I went to Mr. Eland for them, and he said he had not got them. Of course when they left my hands, I could not tell where they went.

3459. Mr. *Ayrton.*] When were you first employed in the department under Sir Richard Griffith?—In 1848.

3460. What were you then employed to do?—I was for some time employed in preparing plans in connection with the valuation service, calculating maps and all the work of the office, for a considerable number of years.

3461. How many years?—I suppose five or six.

3462. Then did you go from the public office to what is called Sir Richard Griffith's private office?—Yes.

3463. That is to say the office that is in his house?—At the rear of Sir Richard Griffith's house.

3464. In what year were you transferred to the office?—I cannot say exactly in what year, I suppose it was in 1853.

3465. What business did you do when you were transferred?—I was employed in colouring those maps, and also in making tracings.

3466. What was your regular daily occupation?—That was my principal occupation; I had so many things to do from time to time; I could not say particularly what I was engaged at.

3467. What was your general occupation in that office; was it map colouring?—Map colouring.

3468. The geological map colouring?—Principally so.

3469. That was the geological map which was to be used with reference to the soils in the valuation?—Yes.

3470. Was it the practice in the office for you to deliver in accounts of your occupation every month?—It was.

3471. Did each person make out a separate account?—Yes, I think they did.

3472. When did you go to that office at the rear of Sir Richard Griffith's house?—I do not know the year when I first went there; I think about 1853 or 1854.

3473. How long did you remain in it?—I suppose I was six or eight years there, perhaps more.

3474. Then did you go back from that office to the public office?—Yes, I have been there since 1864.

3475. What were you doing generally all that time?—I have told you as well as I could; I was employed on these maps.

3476. Do you mean that you were six years colouring maps?—And other work besides.

3477. What work?—Making tracings for various objects, sometimes for the boundary survey and occasionally I got valuation work to do from the office.

3478. They sent over work from the public office to your office to be done there?—Yes.

3479. Was that work tracing, copying, and so forth connected with the survey and valuation?—Yes.

3480. Can you recollect, month by month, whether you were employed in one work or another; have you any private diary?—No.

3481. You have kept no memorandum?—No, I have not.

3482. Can you undertake to speak from memory now as to what you were doing, month by month, during those six years?—I could not month by month. I should say that, generally, was engaged in that way.

3483. Here is a return for the month of March 1868, and you state, "I certify that the entries made in this return are correct;" it states that you were "making tracings, and colouring some" for the barony of Forth, in the county of Wexford?—Yes.

3484. Are we to understand that all that statement was untrue?—No, that was connected with the county.

3485. That is to be taken as true?—Yes.

3486. On the 9th and 10th of the month, then is the same thing, and on the 15th it is stated that you were making tracings and colouring plans for the barony of Shelwood, in the county of Wexford, and you state "I certify that that correct," is that true or not true?—I should say that that part of it is true.

3487. Then what part of it is not true?—I was obliged to return these counties for the work I was doing; I returned perhaps Waterford for one month and Wexford for another, dividing over the months. That is the way in which I was obliged to do it.

3488. Were you colouring tracings, or d

y

ver colour tracings for those baronies in that
y?—No, I do not think I did.
89. You just now stated that the paper was
what do you mean?—It is true; but I had
t it to the counties although I was doing
work.
90. Do you mean that you never did any
of work of that sort?—I frequently did
for the office.
91. Did you ever do that sort of work whilst
were in the office behind Sir Richard
ith's house?—I was making tracings and
rings.
92. How does it happen that in March 1858
were not doing work when you say you were
work. What means of recollecting have
now superior to what you then certified as
?—I do not recollect that time; I recollect
I was doing this general work which I had
arge to the counties.
93. I want to know whether you did the
that is there stated?—I did.
94. Will you take these returns bearing
signature into your hand, read them,
tell me what statements contained in them
true, and what are not true?—Here is a
ment of "drawing fair plans," that is

95. Were you doing that?—I was.
96. Are the statements in that return true
r as you can recollect?—"Tracing and draw-
sections"; I do not recollect what the work
but I know I was doing it.
97. As far as you can recollect, that is true?
es.
98. Now look at the next?—This is generally
ibed in the same way for the county of
an, "Colouring sections and plans." I was
g that; I cannot recollect what the work

99. As far as you can recollect, that state-
t is true?—Yes.
00. Now look at the next?—This is the
description of work, charged to King's
nty; I was doing that sort of work at that

01. *The O'Conor Don.*] Were you doing
sort of work for the particular counties that
mentioned?—I do not say that I was; I do
think that I was.
02. Mr. *Ayrton.*] I want to understand the
ment that you are making to the Committee;
say that this return is true; I observe that
regard to one item you only worked three
s and thirty minutes; therefore you had six
even hours to work at other things on that
?—That would be half-a-day.
03. Is it the fact, that what is here stated
ave been done, you did do?—Yes.
04. But you did other things also?—Yes.
05. You will observe that they are not
ys whole days?—No, they may not be.
06. Are we to understand that you did what
re stated, and that you did other things in
tion?—Yes.
07. And that those other things are, in your
ion, not directly connected with those par-
ar counties?—That is my view.
08. Mr. *M'Carthy Downing.*] What do you
n by the general office?—The office in Ely-
e.
09. Is that what you call the Valuation
ce?—Yes.

3510. Do you know in what office you were in the year 1854?—I do not recollect exactly.

3511. I thought you stated that in the year 1853 or 1854 you went to the other office?—I think it was about that time that I went to the other office, I am not quite sure of the date.

3512. Can you say positively whether in the year 1853 or 1854 you were in the private office?—I think so.

3513. What is the meaning of making a fair plan of a town land or a town?—There would be an old plan from which a tracing would be taken, in order to make a completely new one.

3514. It is taking a tracing of an old map?—Yes.

3515. What time would it take to make a fair plan of a town with a population of 4,000?—I could not exactly say.

3516. Although you have been in the office so long, you cannot tell how long it would take?—It would all depend upon the number of the sheets, and the extent of it.

3517. Would it take a week?—Yes, more.

3518. Were you paid by the day in 1854?—I think we were paid by the day in 1854.

3519. Can you not tell what time it would take to make a fair plan of the town of Birr?—It all depends on the number of the sheets; it would take nearly a month.

3520. How many hours a day were you generally employed?—We were employed from nine o'clock in the morning till four o'clock in the afternoon at that time.

3521. Were you employed every day in the month of February 1854 in making a fair plan of the town of Birr (*handing a Return to the Witness*)?—I suppose I was, except one day.

3522. In the month of March were you also engaged in making a plan?—Yes, I see I was engaged in March.

3523. Were you in the general office?—Yes.

3524. You were not in the private office of Sir Richard Griffith in 1854, or at least in those months?—No.

3525. You were the whole of February and a day or two in March in making a plan of the town of Birr?—Yes.

3526. You were at it all that time?—I suppose I was. I see there was other work done, I was making tracings of another union.

3527. There is no day in the whole month on which you were not employed in making the plan for the town of Birr?—There was no day on which I was not so employed.

3528. What is your charge for the month?—£.4 10 *s.*

3529. You are quite certain that that was all done?—Yes.

3530. And is the plan in the office?—I should say it is.

3531. *The O'Conor Don.*] You stated, in reply to an honourable Member, that the making tracings and colouring same mentioned in these returns might have been done for those particular counties; is it not the fact, that when you did work for a particular county you distinctly stated the particular tracing and map on which you were working?—Yes.

3532. Here is a return in which it is stated, in a general way, that you were making tracings and colouring plans, and opposite that statement are the names of certain baronies and counties; is it not the fact, that when you were employed

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in doing work for a particular county or barony, when the return was really accurate, you stated the particular work on which you were engaged, as in the case of the Return before me, "Making fair plan of Philipstown," "Checking the valuation of Mohill," and other items given in detail; is not that the fact?—It is.

3533. If you were working for the county of Wexford, you would have stated in the first return that I handed to you what sections of the county you were working at?—

3534. You state, as a positive fact, that at the time you were employed in making these geological maps and other sections and plans having no connection with the valuation, you were directed to charge them to particular counties?—I was.

3535. And you did so?—I did.

3536. And when you entered those charges to those particular counties, you entered them in the general way that appears in the return that has been referred to?—Yes.

3537. When working for a particular county or town, you entered the particular plan on which you were working?—I did.

3538. Therefore, with regard to those progress returns in which there is only a general statement as to colouring plans, although you cannot remember the particular month, you can from that judge that at that time you were employed in work that had no connection with those counties?—Yes, I should say so.

3539. Mr. *Ayrton.*] Be good enough to show me, on that sheet which you hold in your hand, any reference of the sort you have described. Where is the reference to the particular map you were doing?—This is all valuation work.

3540. You have told the Committee that you could discover that you did the work in that return on account of the reference to the particular map; will you find out in that paper any reference to the particular map?—Here it is; "Making fair plan."

3541. Where is that reference to the map?—It is the town of Philipstown; the map is in the office.

3542. In the other case you have referred to the barony?—Yes.

3543. Where is the difference between a reference to the barony and a reference to the town?—There are references in the headings to counties and baronies. In making the plan of a town, you must mention the particular town.

3544. And when doing the work for a barony, you must mention the barony?—Yes.

3545. Where is the reference to that particular map?—The map is for the town of Philipstown.

3546. Then, there is no more particularity in the one case than in the other?—Nothing more.

3547. *The O'Conor Don.*] Is there not this particularity, that in the one case you state you are preparing a map for the town of Philipstown, and in the other there is a general statement that you are preparing sections and colouring plans?—Yes.

3548. *Chairman.*] I believe you have been brought here without any application on your part?—Without any application whatever.

3549. You are aware that it is by order of the Committee that you have been produced here as a witness?—Yes, I was rather surprised at being summoned here.

3550. Mr. *Ayrton.*] Will you tell us whic these items are true and which are false?—T are all true; here is an item checking calculati that is what we call map calculation; and are other items of work done.

3551. All these statements are true then? should say so.

3552. Now turn to the other paper of w you made a comparison, and tell me which it are false; I wish to know which of those I you falsely represented in that paper?—"Mal tracings and colouring same"; that was gen work.

3553. Is it true or false?—It is true to a tain extent; I could only describe it generall

3554. I want to know whether the staten is true or false?—It is true, inasmuch as I c only describe it generally; there was a var of work done.

3555. Is it true that you did that partic work as described there?—It is.

3556. *The O'Conor Don.*] But it is not that you did it for those particular counties That is so.

3557. Mr. *Ayrton.*] How much is true how much is false in that paper?—The whol it is correct.

3558. *The O'Conor Don.*] I understand to state distinctly that you were employed in private office of Sir Richard Griffith in work had no connection with particular counties Decidedly.

3559. And that you were directed by the h of that office, Mr. Byron, to charge that wor certain counties?—Yes.

3560. Then I put into your hand a Retur March 1858 in which it is stated in a gen way that you were employed in marking trac and colouring plans, and that work is charge particular baronies of the county of Wexford I understand you to say that the work of mal tracings and colouring plans was not done for particular baronies opposite which the wor set in this Return?—To the best of my b it was not.

3561. You were employed during that m in making tracings and colouring plans Yes.

3562. But these tracings and maps were for the particular baronies and counties opp which the work is set in this Return?—To best of my belief they were not.

3563. Was it by direction of anyone in office that you charged this work of mal tracings and colouring plans to these partic baronies and counties?—By the direction of Byron.

3564. Mr. *Ayrton.*] Are we to underst that the statement that you have here made, the entries in the returns are correct, namely, you were "making tracings, and colouring same," for the barony of Forth, in the count Wexford, is not true?—I charged the wor the counties under the direction of my s riors.

3565. There is nothing about charging h it is a mere statement of what you did. It progress return made in the Valuation Office the month of March, and it states that o certain day you were engaged in "mal tracings and colouring same," for this unio this county?—Yes.

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3566. Is that correct or incorrect?—I should it is incorrect.

3567. You never did that work?—I did those ings, but not for those particular counties.

3568. I am asking whether you did what is e stated; tracings and colourings for the on of Forth in the county of Wexford?—Not that.

3569. You never made a tracing for the union Forth in the county of Wexford?—I do not I never did; I do not believe I ever did. that case, it was general work that I was rging to the counties.

3570. What were the tracings that you were gaged in colouring?—Colouring this geological p, for instance, making sections of the geo- ical map; I made many of those, and other ngs of that nature.

3571. How long did this go on?—I daresay, or seven years.

3572. For seven years you systematically de declarations that you were doing this work particular unions and counties which you er did?—(*No answer.*)

3573. *Chairman.*] You were systematically lered by your superiors to do that?—I was.

3574. Mr. *M'Carthy Downing.*] If you had made that entry upon the sheet, are you der the impression that you would lose your ation?—I am.

3575. You felt yourself bound to make that ry as you were directed by your superior?— id.

3576. *Chairman.*] Are you not aware that er officers have been dismissed or parted with refusing to put to a county work that was not e for that county?—I am not aware of that; s not within my own knowledge.

3577. Did you never hear that Mr. Kelly, the head of the office for a considerable time, under the commissioner, was parted with for refusing to put work down for the geological map to the charge of valuation which was to be borne by the counties?—I never heard the particulars of Mr. Kelly's dismissal.

3578. Mr. *M'Carthy Downing.*] Were you ever directed by any other superior in the office to make similar entries?—No, I do not think so; I was sent by Mr. Green to the office, and it was with his knowledge.

3579. What position did Mr. Byron hold at the time?—He held the position of chief of that office.

3580. Were you under him all the time?—I was under him all the time.

3581. *Chairman.*] If Sir Richard Griffith had removed you from the office, had you any quarter to which you could appeal against his decision?—I do not think I had.

3582. Therefore that rendered you, and every other officer employed, particularly cautious not to incur the displeasure of Sir Richard Griffith?—It did.

3583. *The O'Conor Don.*] Were you ever employed in making plans and sections for the Vartry Water Works?—No, I was not.

3584. Are you aware of any one in the Valuation Office who was ever employed on such work?—Yes, there was a Mr. Jones.

3585. You do not know whether that work was charged to the counties or not?—I think it was not.

3586. *Chairman.*] You do not know whether Mr. Jones's time was charged to the counties or not?—I do not know.

Mr. William Henry Perrin, called in; and Examined.

Mr. *W. H. Perrin.*

3587. *Chairman.*] I believe you have been ployed in the General Valuation in Ireland? Yes.

3588. How long?—About 21 years and eight nths.

3589. I believe you were not one of the per- s originally employed in the valuation, or in Boundary Survey?—I was connected with late Boundary Survey, but not originally with valuation.

3590. What position do you now occupy in the luation Office?—I am a revising surveyor, and uator.

3591. *The O'Conor Don.*] You are one of the isors in the B division; Mr. Scott's division? Yes; at present.

3592. Have you been employed as revisor in other divisions?—Yes.

3593. In what division?—Mr. Irwin's division, il January of this year.

3594. That is the county of Cork?—In the nty of Cork.

3595. Were you here when Mr. Thompson e his evidence?—A portion of the time.

3596. Will you tell the Committee shortly at is the practice which you have adopted in king an annual revision of a tenement where tenement happened to be divided; did you ke the applotment of the divided tenement in country?—Yes.

3597. Both as to area and value?—Both as to area and value.

3598. And you corrected the Poor Law Guardians' Book, in accordance with that division that you made?—Yes.

3599. Did you ever hear that there were any instructions to the contrary given to the revisors?—Instructions to the contrary were given last December, for the first time, to my knowledge.

3600. Are you aware that the present commissioner stated last year before a Committee of the House of Commons, that this applotment was never done by the revisors in the county?—Yes.

3601. You heard that?—Yes.

3602. And afterwards the instructions were altered?—I presume so.

3603. At all events, after that evidence, new instructions were given, directing the revisors never to do anything in the county, but to mark the lines upon the maps?—Yes.

3604. And such instructions had no existence before?—Not to my knowledge.

3605. You have acted as revisor in two of the divisions of the service?—Yes.

3606. In the south and in the north?—Yes.

3607. And in both of these divisions that practice was not carried out?—It was not.

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3608. You never applied to the Valuation Office for permission to make the applotments in the country?—Never.

3609. Did you ever hear that any of the other revisors were obliged to ask for this permission?—Not to my knowledge.

3610. What documents, as a rule, do you require to perform the annual revision, or what documents do you get?—The office book (which is a copy of the valuation of the union) to be used in the field, the office maps, which represent the boundaries of the tenements, and the annual list of alterations furnished by the clerk of the union, together with whatever letters or other applications may come in from the ratepayers on going down.

3611. The office map which you get only contains the boundaries of the tenements?—Only the boundaries of the tenements.

3612. You applot the valuation and divide the tenement upon your own judgment?—I have done so hitherto.

3613. Has the list of the clerk of the union been always corrected in the country, or have the books been sometimes sent up to the office for correction. I refer to the mere clerical work of correcting the alterations?—The mere clerical work, three or four years ago, was done in Dublin. I completed my revision, sent up the field books to the office, and the clerk's list was corrected from them there, but since that time it has been done in the country.

3614. Were you engaged at all as a valuator upon the tenement valuation?—Not as a land valuator, I was engaged as a house and town valuator.

3615. You stated that, as a matter of fact, these applotments of the revisions are made in the country; do you think that cases arise in which it would be impossible for the applotment to be made correctly in the office?—I do.

3616. You were ordered by the Committee to bring over certain maps and books, have you brought them?—I have (*producing the same*).

3617. You produce a map of Mallow union?—Yes.

3618. And Ballynamona?—Yes.

3619. Will you point out where Mallow racecourse is?—It is here (*pointing out the same*).

3620. Had you to make any applotment of the valuation in this union?—Yes.

3621. Will you explain to the Committee how that could be done in the office?—I really do not know. That is a particular case. I do not think it could be done in the office with justice to the men who occupy the farms; it is a special case.

3622. Will you state your reason?—It was a very large farm held by Colonel Williamson, who expended large sums in improving one portion of it; he thorough drained it, removed the enclosures, and made it into large fields. About three years ago, I think in 1866, I presume he gave up the farm; at all events, my predecessor in the revision was called upon to applot the farm between two men, and in applotting it he used an average value for each man's portion. One portion of the farm had been vastly improved, the other portion, being very poor moory land, had degenerated. In the following year, 1867, when I revised the union, I received an application from the farmer, or some person on his behalf, complaining that he had the worst part of the land, and that he was rated on the same terms as the man who had the best. On going to the ground, in compliance with his appeal, I found that his statement was correct, that a great portion of his land was hardly of any value to him, while the other man really had a splendid farm. Accordingly, without professing to make an accurate valuation of the land, I made what I considered to be a fair distribution between them.

3623. Did you bring over the original tenement-valuation book of this particular union?—I did not.

3624. You are not aware whether there is any distinction drawn in that book with regard to the qualities of soil?—There is.

3625. Do you think that from that book persons in the office would have been able to divide that farm fairly between the two occupiers?—No, not as the land is represented at present.

3626. You do not think that that particular farm could be rightly applotted in the office?—No.

3627. It required that the man should go upon the ground?—It required that the man should go upon the ground.

3628. And judge for himself which side of the land the greater value should be placed upon?—Yes.

3629. As a general rule, in those counties where the townland valuation existed, are not the only divisions of tenements the old division made by the townland valuators?—Yes, on the old townland maps; quality divisions.

3630. Are not those the only divisions that exist in the office from which an applotment of a tenement can be made?—Those are the only divisions.

3631. Do you think that a tenement can be as well applotted in the office where there exist only those old divisions, perhaps 30 or 40 years old, as by a revisor on the spot who can estimate the actual value of the land?—I do not.

3632. The work of a revisor in applotting the divided portions of the tenement is a very simple one, is it not?—Very simple to an experienced man.

3633. He cannot alter the aggregate value of the tenement at all?—No.

3634. His duty is confined to deciding what portion of it is to be set down as one man's and what portion another's?—Yes.

3635. Do you not think that the occupiers generally speaking, know very well what proportion of a tenement they have received?—They do, but they very seldom know the actual acreage.

3636. But they generally know whether they have a half or a third, and whether their valuation ought to be a half or a third or a fifth?—They do, as a rule.

3637. And do you not think, if a revisor in the country were to place a much higher valuation upon one man's land than upon another's that the man whom the high valuation was placed would immediately object?—I should say so.

3638. Do you not think that that in itself would be one of the best checks upon a local revisor making any grievous error in the applotment of the tenement?—No.

3639. You do not think it would?—No, I do not think it would be a sufficient check.

3640. Why not?—Because a great many

the

men, through ignorance and indifference, never think of doing it.

.. They would never think of objecting if ere charged too highly?—A great many m would not (that is my experience), un- was a very gross case.

?. You think, as a general rule, they would isfied with any division that the revisor of a tenement?—Not as a general rule. I plain one case that will illustrate my mean- Some three or four years ago I found a a Cork who had paid for 11 years on 16 of land that he never held, and he was not of having done so. His name had been ly entered.

3. *The O'Conor Don.*] Was it a separate ltogether that he had never had any occu- of, or was his farm unduly increased?— he farm in question happened to have been l in three portions. One portion was boggy w; he got that boggy meadow out of the but his name was improperly entered (by te collector, I suppose) for the whole farm; as he held only about four acres.

4. *Chairman.*] It was only on the applot- there was no overcharge of rent?—There o overcharge of rent.

5. *The O'Conor Don.*] You stated that you employed in the valuation service only as a or of houses?—Only as a valuator of s.

6. Then you have no experience of the in which the valuation of land was carried der the tenement valuation?—I have not, t general experience.

7. How often, in your experience, are the of the Poor Law guardians' books renewed, average?—It will depend, in a great mea- upon the number of alterations. I have n books last four years. The Cork books been in use four years at the present time; orough books, I am sure, have lasted as

8. The maps, I suppose, are renewed at no period, but as they may be required?—Ac- ng as they require renewal.

9. You could not give an idea of the ge time that the books and maps would —I suppose that, with care, maps ought to n an average eight or nine years, that is, the naps. I think I have used maps that length ie. In the neighbourhood of a city they l not last so long because the changes l be more numerous and the work more ate.

0. You are engaged as a town valuator and revisor, I presume; have you ever been en- in revising tenements in towns?—Yes; I been the revisor of the City of Cork for the ine years.

1. Have you seen the Parliamentary return cost of the annual revision?—Yes.

2. With respect to the cost of the revision rk, as compared with Dublin, do you think t is relatively greater or less?—I think it is vely greater.

3. In proportion to the work that has been —In proportion to the extent and impor- of the two towns.

4. Have you ever revised Belfast?—

5. When you say that Cork is relatively er than Dublin, is it absolutely so?—Dublin ut five times as large as Cork.

7.

3656. And the cost of the revision is nearly the same as that of Dublin?—I think so.

3657. Mr. *Pollard-Urquhart.*] Do you include in Dublin, Kingston and Rathmines?—No, the municipal district.

3658. *The O'Conor Don.*] At all events the City of Dublin is very considerably larger than Cork?—I should say four times as large.

3659. And the cost of the revision of Dublin was not as large as that of the revision of Cork in 1867; Dublin costing 273 *l.*, and Cork 433 *l.*?—Yes.

3660. I see that in 1868 the cost of the revision of the City of Cork was 233 *l.*, and that of Dublin 344 *l.*; do you think that would be a fair proportion between the two?—I really cannot say.

3661. Is there a great amount of work to be done in the City of Cork?—A great deal of work to be done.

3662. I suppose in Dublin also there are a great many tenements constantly changing?—In Dublin I should say the work would be much more troublesome and much more difficult.

3663. In Dublin, I believe, they have a permanent revisor?—Yes.

3664. Cork is done like any other county, by sending down a man from the office every year?—Yes.

3665. *Chairman.*] Who appoints the permanent revisor in Dublin?—The Commissioner.

3666. Mr. *Hunt.*] How do you account for it that, in the year 1867, the revision of Cork cost more than the revision of Dublin?—I cannot account for it.

3667. Would it depend upon what work was done in each place?—I really do not know. My work in Cork is usually about an average. The city occupies me something over two months.

3668. Is the expenditure in the revision of Cork usually about the same?—Usually. Latterly another gentleman has been sent to assist me, and that may have caused a slight increase. Probably it has added a fourth to the time.

3669. Do you know whether the expenditure in the revision of Dublin is pretty much the same every year or not?—I do not know.

3670. You know nothing about it?—I know nothing about it.

3671. All you know is from this return?—I saw that return.

3672. Have you any knowledge independent of that return?—None whatever.

3673. With regard to such a case as that which you mentioned, in which there was a division between two tenants, what would be the ordinary course if one tenant complained; would there be a person sent down from the office to listen to the complaint?—The revising surveyor is supposed to attend to all complaints on the ground; and if after the revision the tenant complained, it would most likely be deferred until the next revision, in order to save expense.

3674. Any occupier complaining of having land applotted on a wrong principle, or applotted unfairly would be heard?—Undoubtedly.

3675. He has to make his representation by November?—Not necessarily; if he makes his complaint while the revisor is in the country it will be attended to.

3676. *The O'Conor Don.*] Did you ever hear of counties being charged with work that was not done exactly for them?—I have no personal knowledge about that.

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3677. Mr. *Ayrton.*] Do you conduct your revision under written instructions?—Yes.

3678. You received a copy of the instructions?—I received a copy.

3679. You know that in Cork you use a manuscript map?—Yes.

3680. It has not been engraved?—It has not been engraved.

3681. Do you know that in Dublin the map has been engraved?—The map of Dublin is engraved.

3682. I suppose the cost of making a map in manuscript, and using an engraved copy, would be very different?—Very different.

3683. Mr. *M'Carthy Downing.*] You said, I think, that the case you alluded to, where an applotment was made between two tenants, was a special case?—Yes, I consider it a special case.

3684. Is it not a case that most frequently occurs?—It does most frequently occur, for this reason. It is nearly 20 years since the valuation of the south was completed, and during that time, the country having passed through the famine years, there have been considerable changes; farms have been consolidated.

3685. Then if it frequently occurs, it is not a special case?—It is a special case, because I was there called upon to divide a farm.

3686. You said that that could not be done in the office?—No; because in the office they would have to applot it according to the information given in the original field books.

3687. Suppose that the original applotment was correct, and had been made according to the instructions, would not the quality of the soil of every field upon the farm appear?—It would appear.

3688. Then, if the original valuation had been correct, it could be done in the office?—If the original valuation had been correct, I should say in that case it could be done. The original valuation in this case probably was correct, but the condition of the land had become subsequently changed.

3689. *The O'Conor Don.*] Are you not aware that in the division of townlands into quality lots, there were very often large deductions in a particular lot from the general quality of the soil?—Yes.

3690. Those deductions are not marked on the maps in any case?—They are not.

3691. Would not that throw great difficulty in the way of applotting a farm tenement in the office?—It would.

3692. Are not deductions very frequently the most valuable portions of a tenement?—Not frequently; it would depend on the extent of them.

3693. Where the general quality is bad, is not the deduction the most valuable portion of the tenement?—Yes.

3694. So that the boundaries of the most valuable portion of a tenement in many cases would not be at at all marked on the maps?—Unless they could be discovered by pencil marks on the old map.

3695. These pencil marks the valuators were not obliged to put on, and they put them on merely for their own guidance?—I think they were obliged to put them on in every case.

3696. You are not a valuator yourself, therefore cannot speak from experience? cannot.

3697. Mr. *Chichester Fortescue.*] How l had that unequal state of the valuation of two farms lasted?—I think about one year.

3698. Not more?—I think the man appe the next year.

3699. It is for the purpose of correcting s inequalities that the revisor goes down, is it r —Such inequalities are not supposed to ex that is an exceptional case. The revisor goe divide farms, to value new houses, and to st out old houses, and when a man gets more l to add it to him, and take it from the other, the man who was deprived of it.

3700. The aggrieved occupier in this made use of the ordinary means, which e occupier may have every year, of having a take corrected?—He did.

3701. Mr. *Hunt.*] Did the man who compla have a return made to him of the overcharg reason of the inequality of the applotment? am not aware.

3702. Do you know what the practice is? do not think the collectors return anything.

3703. Do you know whether any taxes been collected upon those assessments?—I sh say so; that would be the first opportunity occupier would have of knowing the overcha

3704. Supposing it was found out that t had been an error in the applotment, woul have a return?—I think not as a rule; I thin would find it very difficult to get back taxes he had paid.

3705. *The O'Conor Don.*] In a general the whole work of the annual revision is don the country except whatever is necessary in way of making new copies of books or map The revision is completed in the country and up to the office in Dublin, where it is transfe to the treasurer's books.

3706. The only work in connection with annual revision done in the office is copying treasurer's books, and making whatever new or maps may be necessary?—So far as the ge revision is concerned.

3707. The work of calculating areas, divi farms, and altering the guardians' books, is by the revisor in the country?—It is don the revisor in the country, generally speal One gentleman told me that at one time wh had not had much experience, he was accust to send up for the old books.

3708. To aid him in making the revision i country?—Yes.

3709. Still he made the revision in the cou —Yes.

3710. Generally speaking, the revisor n the revision without the old books being se him?—Yes.

3711. Mr. *Ayrton.*] Are those the instruc under which you act (*handing Paper No. the Witness*)?—They are.

3712. Do you conform to them as far as can?—As far as I can; I think it necessa state for my own defence that I have h communication with any member of this mittee; I was indirectly accused of it; I w say that it is not the case.

Mr. THADE SCANLAN, was called in; and Examined.

Mr. *T. Scanlan.*

17 June 1869.

3. *The O'Conor Don.*] YOU are one of the ors of the Valuation?—Yes.

4. Have you heard the evidence of Mr. n?—Yes.

5. How long have you acted in the capa- of revisor?—I think since 1854, since evisions commenced under Sir Richard th.

6. Do you agree with the evidence of Mr. n as to the mode in which the revision is d out?—I will tell you how I revised; I l rather not make any statement with re- o other persons.

7. In what counties have you been carry- the revision?—I have revised in Limerick, rk, in Galway, in Tipperary, in King's ty, and several other counties.

8. You have been revising in different of Ireland?—Yes.

9. Have you been in the habit of making tments of any changes that have taken between one year and another?—Yes; have often written for tracings and copies e old valuations, in the early part of my ons.

0. In order to assist you in making a re- ?—Yes, to assist me; I referred to these (on the occasion of the last revision that I in Loughrea) within the last 10 days, to me in forming an opinion.

1. Until last year you never received any ctions not to do anything in the country, t to mark lines upon the map?—I never ect such instructions last year; I do not mber them in that form.

2. Do you not recollect this instruction the 1st December 1868: "In cases where pplotment of valuation becomes necessary, nsequence of sub-divisions, striping, &c., evising officer will, particularly in cases of sive alterations, mark on the ordnance the new boundaries, and transmit either or outline tracings to the office, where the reas will be computed, and the applotment valuation made according to the different ies of soil"?—I recollect that that in- ion was issued in December last; there o such instruction in force before that, not recollect.

3. The practice that you adopted before vas to make those calculations yourself?— in the country.

4. Were you engaged in the general valu- of Ireland?—Not as a valuator of land.

5. As a valuator of houses?—Yes; I valued ry houses, not town houses.

6. I believe you were employed in Cork in ear 1868?—Not in 1868; I was then in Gal-

7. Were you not in 1868 in Cork?—No, st year; I was there in 1867.

8. I am not speaking of the financial year, year of your office; but were you not in ear 1868, commencing with the 1st of Jan- and ending the 31st of December, employed county of Cork?—I think I was there only days in the latter end of 1868.

9. I find, by a return presented to the nittee, that you are stated to have been 7. 91 days in Cork in that year; is that the fact?—I do not think so; I think it must have been in 1867.

3730. Then if the return states that it was in 1868, it is not correct?—Last year I was in the county of Galway.

3731. The whole time?—The whole time.

3732. Mr. Greene, in his evidence, I think, explained to us that when you were in Cork you became ill?—Yes, I had a whitlow in the thumb of my right hand.

3733. That was in the year 1868?—No, it was in 1867, unless I am very much mistaken; I was in Galway last year. It might be so in the returns for the financial year.

3734. You are stated in the return to have been three months in Cork in 1868; is that true or not?—I am not sure, but I think it was in 1867.

3735. You recollect the occasion when you were in the county of Cork, incapable of carrying on your work?—Yes, I was not able to write, owing to the injury to my thumb.

3736. Was that from the moment you went out there?—No, I revised two unions, Skibbereen and Mill-street; my thumb became sore in Mill-street.

3737. How long were you revising before you got laid up?—I think during December and part of January, or January and February; we sometimes went out in December, and sometimes in January; I cannot exactly recollect the time.

3738. That would be December 1866, and the beginning of 1867, not last January?—I could not tell for a certainty; I am not very sure, one year went so into the other, it might be the end of 1867, and the beginning of 1868; I am not sure exactly about the time.

3739. Mr. *M'Carthy Downing.*] Did you receive all the information and assistance possible from the clerks of the unions, and the poor-rate collectors in that part of the county of Cork?—I always received the necessary information. The collectors in many instances were slow in coming in and attending; I think they have a kind of feeling that they are not well paid.

3740. You had no reason to complain of any want of information from any officer there?—No, certainly not.

3741. What time did it take you to revise Skibbereen union?—The revision of a union depends on the number of alterations there might be for the year.

3742. What time did it take?—Sometimes three weeks; sometimes five weeks. I could not state what time any union would take, because it depends on what is to be done.

3743. Was that the first time you revalued that union?—I was three weeks one time, five weeks another time, and four weeks another time.

3744. That is a reasonable time?—Three weeks is quite sufficient, generally speaking.

3745. That is for a large union?—The time occupied in the revision of a union depends on what is to be done; the state of the weather has a great deal to do with it; I have been frequently out from 8 o'clock in the morning until 7 in the evening. Of course this could not be the case

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in the winter. In the summer a person might proceed more rapidly with the revision.

3746. Mr. *Ayrton.*] Do you send up your work after you have done it to the chief office to be examined and checked?—At first I always sent it; sometimes I corrected the books for the guardians in the country, according to circumstances, if there was a pressure of work in the office; that is my impression; afterwards we did not do so. In cases where I had a doubt about anything I said in the margin "check applotments," or "contents," or whatever might require to be checked. As I mentioned before, I sometimes wrote for tracings from the old maps, and a copy of the old valuation to strengthen me in my opinion of value; I had occasion to do that in the last un I was in.

3747. Do you recognise those instructi (*handing the same to the Witness*)?—Yes.

3748. Is the business conducted according those instructions?—Yes, that is my impressio

3749. *The O'Conor Don.*] Those instructi to the revisors have been altered since last y have they not?—It was stated at one time t we were to confine ourselves to the lists furnis by the clerks of the unions; then we had po given us to attend to anything we might c sider to be necessary.

Monday, 21*st June* 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. Fitzwilliam Dick.
Mr. M'Carthy Downing.
Colonel Forde.
Mr. Chichester Fortescue.
Colonel French.
Mr. Herbert.
Sir Frederick Heygate.
Mr. Hunt.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH IN THE CHAIR.

Mr. GEORGE HITCHCOCK, called in; and Examined.

Mr. *G. Hitchcock.*
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'50. *Chairman.*] ARE you in the General ıation Office of Ireland?—Yes.
'51. What station do you occupy?—I am a class officer in charge of a department.
'52. *The O'Conor Don.*] I believe you are of the divisional superintendents?—Yes.
'53. How long have you been in the service? hirty years, last April.
'54. What counties are in your charge?—o, Sligo, Galway, and Clare.
'55. You were, I believe, in the service ng the progress of the Tenement Valuation? es.
'56. Will you state briefly to the Committee t were the duties of the divisional superin- lents with respect to that Tenement Valua- ?—When we got the valuators' books up we to calculate the areas of the lots and enter ı in the books, and to see that the valuators ed out their instructions.
'57. Were the duties of the divisional super- ıdents considerable in connection with that ation?—They were very considerable; very ous duties.
'58. Had they the superintending of the ĸ of the valuators in any way?—We had to that the valuators had put the proper per- ages on.
'59. Had the superintendents anything to do the making of the valuators' scales, or com- ıg the scales between one valuator and ther?—Yes, that was all done by the divi- al superintendents.
'60. I suppose the divisional superintendents every opportunity of knowing how the ation was carried on?—Perfectly.
'61. There were certain counties, I believe, hich no tenement valuation was ever made? es, six, I think.
'62. What was the general system on which valuation was based in those counties in h there was no tenement valuation?—After allowances for local circumstances were made books were calculated in pencil, and the valuations of the different farms made out and compared with the collected rents of the barony.

3763. The rents were regularly collected?—Yes, we compared the valuation of every farm with the rent in every case where we had the rent.

3764. Have you brought over the documents that were ordered by the Committee?—I have brought some of them. The great body of the documents I have not with me. The chief clerk informed me that Mr. Greene, the Chief Commissioner, had telegraphed to him not to allow me to have any of the documents.

3765. Who is the chief clerk?—Mr. Shaw; I showed him the order of the Committee to produce the documents, and I asked him if he meant to say that he would not obey the order. He said he would obey the Commissioner's order.

3766. Then you have not brought over any of these documents?—I have brought a few.

3767. Have you brought the rent books?—I have five or six of the rent books.

3768. Will you explain what use you made of those books?—The rents of the whole barony were collected and brought out into a form.

3769. Mr. *M'Carthy Downing.*] Is it all in your handwriting?—It is in my own handwriting. You will see at the end of the barony a summary of the parishes, and the number of the tenements that we had the rents for. You will also see the valuation of the land calculated, as I said, from the prices of the valuator, modified for local circumstances. Then there is the value of the houses entered. Then there is the total of that, and also the total of the corresponding rents. In the rent column there is a deduction of one-fourth, or 25 per cent., in some books, and 30 per cent. in others.

3770. *The O'Conor Don.*] What was that, deduction from the rent?—Yes. Then we assimilated or approximated the value of the land and houses to those rents. We deducted the value of the house from the rent, and the value of the remainder, the land, was assimilated

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to the balance. The land and the house were made equal to the rent, minus one-fourth in some cases, 6*s.* in the pound in others, and 33 per cent. in others.

3771. Then the rent was in reality the basis of this valuation?—It was the basis of it.

3772. Was the rent the basis of the valuation of houses?—In the case of town houses it is the basis. In valuing a town, the rents are collected for the purpose of establishing a scale of valuation. I think you will see that in the book of instructions.

3773. How are the rents ascertained?—I suppose, in towns, by calling on the tenants.

3774. By asking the tenants what they pay?—Yes.

3775. And how is it ascertained in counties?—The surveyor who made the perambulation, and laid down the lines for the valuator, collected the rents.

3776. From the tenant?—From the tenant.

3777. The surveyors preceded the valuators, and collected this information?—Yes, they always preceded the valuators.

3778. Were the valuators aware of what these rents were?—Yes, always, because they had them in the perambulation book.

3779. The rents were given to the valuators?—Yes, along with the area.

3780. Did not the instruction book direct that the houses should be valued according to area and measurement?—Where there was no townland valuation, the valuator valued at so much an acre, and he gave a description of the land, because there had been no previous valuation with a description.

3781. I am speaking of the houses; were they not, according to the instruction book, to be valued upon their cubical contents, and not according to the rent?—By the instruction book they should be calculated according to a scale; rent, measurement, height, breadth, and quality letter. But in fact that has not been followed.

3782. The standard that has been taken has been the rent, irrespective of the measurement?—Very much so.

3783. Does not the instruction book direct the valuator to measure the buildings and to classify them according to their contents?—It does.

3784. And to value them according to that classification?—It does.

3785. You say that that system has not been adopted, but that they have been valued by rents?—Greatly by rents, modified by measurement of course. I think the rent has been the governing element in the valuation of houses.

3786. The original valuators, we were told, were followed by what were called check valuators?—That was under the old townland system.

3787. It was not the case under the tenement system?—We had a great deal of it in the tenement system; in Tipperary, for instance; but it was more to ascertain whether the valuator was proceeding on a fair scale, and keeping his work relative. If he kept his work relative, we manipulated it afterwards by the rents.

3788. You did manipulate the work of the valuators, and adjust it to the rents?—Yes, always. That was done in Tipperary, and I should imagine that the other five counties were done in the same way.

3789. The original valuators did not comple their work themselves?—No.

3790. Was the deduction for local circu stances made in the country or in the office? It was sometimes done in the office; for instan allowances for proximity to towns, and for clima were made in the office.

3791. But deductions for other local circu stances were made by the valuators?—Yes. other counties with which I had no connecti sea-board counties, there was an allowance ma for seaweed; the valuator had always to s whether the seaweed was plentiful or not.

3792. You are aware that the first count that were valued under the tenement valu tion were valued under the 9 & 10 Vict., a not under the present Tenement Valuation Ac —Yes, at first; but there was a modificati introduced by the 15 & 16 Vict. It was intend afterwards that we were to make deductions as to bring the scale to the townland scale.

3793. Was that done?—It was never do that I am aware of, because of the delay th took place. The counties that commenced und the 9 & 10 Vict. were so many years in carry it on, that before we could get them out t 15 & 16 Vict. passed, which did away with t necessity of making that deduction.

3794. You made no uniform deduction fr the previous valuation over those counties, bring them to the scale of the 15 & 16 Vict.?— No.

3795. You say that the counties that were progress of valuation had been a long time un valuation before the 15 & 16 Vict. passed?— Yes.

3796. Were they gone over again in con quence of the Act?—Previous to that a g deal had been gone over to see whether t change of times in the famine years might have put the valuators out of scale a little; th was a good deal of re-checking before they w published.

3797. Re-checking under the 15 & 16 Vic —I could hardly say that, because a great d went out before that Act; the Act was pas in 1852, and we published a great many baron in Tipperary in 1850.

3798. Those baronies were not afterwa altered?—They were not afterwards altered.

3799. Consequently they were not reduced the scale of the 15 & 16 Vict.?—No.

3800. In those counties where the townl valuation existed, was there any use made of —Always.

3801. Mr. Duffey informed us that with spect to the counties in his division, the townl valuation was applotted, and in this applot state was furnished to the valuators; do y agree with him?—He is right.

3802. Is that your experience?—That is experience.

3803. Then the valuators in these counties not merely receive clean maps and blank boo —No.

3804. They received the whole valuation They received the applotment of the old to land valuation, the rents, and every informa necessary.

3805. Then the valuation of these coun was simply a revision of the old townland val tion?—Precisely.

3806. It was not a completely new valuat

valuators starting without any information hat had been done before?—No; it was not valuation.

307. What counties were, to your knowledge, in this way, revising the townland valuation? did in this way Cavan, Longford, and g's County; I furnished the valuators in y case with an applotment of the valua-

308. Both as to value and area?—Both as to e and area, and also the rents.

309. And when the valuator received these merely had to alter the figures wherever he ght an alteration was necessary?—If he ght the valuation higher or lower than the otment, he added or took off something.

310. After the valuation came up to the e, and was manipulated as you state, are you re whether it was ever reduced in order to d appeals?—Yes; sometimes after unions e published, we found the number of appeals reat that a general reduction was made.

311. You made a general reduction over the le union?—That was done in the union of an; in the union of Cootehill a general re- tion was made of 1*s.* 6*d.* in the pound.

312. Irrespective of the particular appeals? Altogether irrespective of the appeals.

313. Do you know how the valuation was ried on in the North of Ireland?—I cannot

314. You have no personal knowledge?— ; Cavan is the only northern county that I e had anything to do with.

315. Were the taxes in each county or union ucted from the valuation on a uniform scale? No; the valuator took them into consideration fixing his price.

316. In each particular tenement?—The uation that he made, taking the taxes into sideration, was put into the book and com- ed with the rents, and then assimilated as I e explained.

317. But there was no uniform scale of taxes lucted in the office?—Not in any county that ave been connected with.

318. You never heard of any scale of taxes ng collected for the purpose of deduction?— ; I never heard of such a thing.

319. You knew the system that was carried under the townland valuation?—I did.

320. Was the system carried on under the ement valuation a continuation of that; did valuators act in the same way?—No; I can- say that they did, because there were many ngs done under the tenement valuation that re not done under the townland valuation; valuator, under the townland system, had the same convenience with regard to the its, because if he had the rent of a farm it uld not be the rent of a townland, and as they ued in townlands it would be no guide, unless learned from the agent that the landlord let whole townland at so much an acre.

321. The tenement valuation was more ed on the rents than the townland?—Much re.

322. With respect to the annual revision, r. Duffey informed us that in all the counties his division the revisors always made the plotments consequent on changes of tenement the country; is that rule followed in your ision?—Yes.

0.57.

2823. Did you ever hear of any instructions being issued to revisors to do nothing in the country except mark the boundaries on the maps?—Not until the last few months.

3824. Have the instructions been altered in the last few months?—Yes.

3825. Did you hear that the present Commissioner stated last year before a Committee of this House, that the revisors did not make any calculations either of area or of value in the country, and that they received instructions to do nothing but mark the boundaries on the maps?—I am aware that he did give that evidence.

3826. And after giving that evidence the instructions were altered so as to meet it?—Yes.

3827. There was no such instruction before?—Never.

3828. And as a matter of fact, in your division, these applotments were always made in the country by the revisors?—Yes.

3829. Without any application on their part for permission to do it?—Yes.

3830. Although they are applotted in the country, we are informed that they are always checked in the office; is that the practice in your division?—Whenever I had a surveyor whom I distrusted in his calculation, I always checked him myself; when I had good hands, men whom I could trust, I did not think it worth while to check them. During the last four years I have had no opportunity of doing it, as the work has been all done in the country.

3831. Do you mean that within the last three or four years there has been an alteration?—Formerly, when a revisor made his revision, he sent up his work to the office, and we corrected the guardians' copies, or made a copy for them; then, by way of saving time, the revisors were directed to correct the books in the workhouse, and send up only the abstract to be signed by the Commissioner.

3832. Consequently you had no means of making this check in the office?—None whatever.

3833. You have told the Committee that in the counties where the townland valuation had been made, the tenement valuation was an applotment of the townland valuation?—Yes, it was a revised valuation.

3834. As a general rule in such counties, were the tenements subdivided according to their quality in any other way than by lines of the old townland valuation quality lots?—Not that I am aware of.

3835. The only boundaries upon the maps in the office with respect to those counties are those which were made by the townland valuators, or put on by the surveyors?—I do not quite understand the question.

3836. I believe a great part of Ireland was valued under the townland valuation?—Yes.

3837. In those counties where the townland valuation was in existence you have told us that the tenement valuation was a mere revision of that?—Yes.

3838. And that the valuator under the tenement valuation received the townland valuation with all the lines of that valuation marked on the maps?—Yes.

3839. Did the tenement valuators make a subdivision of tenements into qualities, except the subdivision that already existed from the town-

Mr. G. Hitchcock. — 21 June 1869.

land valuation?—They did not. They took the quality lots that were on the maps when they got them.

3840. Those quality lots were the old townland quality lots?—Yes.

3841. That had been made 30 years before?—Yes.

3842. And as a general rule they did not subdivide the tenements into other lots?—As a general rule they did not.

3843. If you were to check the valuation of a subdivided tenement in the annual revision in the office, it was only by those old townland lots that you could be guided?—Precisely.

3844. From many of those old lots were there not large deductions on account of differences in the quality of the soil?—Very large.

3845. Were not those deductions in many instances the most valuable portions of the lot?—Sometimes, especially in the case of bog lot, where there might be 10 or 12 acres of reclaimed land.

3846. Especially, I imagine, you would find that in the west of Ireland?—Especially there. I found a difficulty in carrying out the late instructions, for in some cases I found that the deductions were fully equal to the lot itself. Suppose a lot of 16 acres, with eight acres at one price, and eight at another.

3847. And there was no possible means of knowing where each eight acres lay?—Not the least; so I carried out the instructions, and made the applotment; but I wrote a memorandum for the revisor, and sent it to him; that he was to be responsible for the accuracy of the applotment, in consequence of the lots not being marked on the map.

3848–9. So that, in very many cases, you think that the work could not be done in the office?—In very many cases. There are some counties in which it might be done, such as Meath, where the land is good. In counties where the same quality of soil prevails over a large extent, it could be easily done, but in some counties it could not be done.

3850. Your instructions are not to re-calculate and to check every alteration made by the revisor?—It would be impossible to do it now.

3851. At any time were those your instructions?—We were to check any work that we could. I always understood it to be my duty to check any man's work if I suspected that he was not capable of doing it properly.

3852. Practically, you inform the Committee that the work of the annual revision, as regards calculating and recording all these charges, is done by the revisor in the country?—Yes.

3853. What is the other work connected with this annual revision for which so much was charged to the counties?—We have to replace the office copies, to make a fair copy for the treasurer every year, and a copy for each board of guardians every third year.

3854. You make copies for the board of guardians every third year?—Yes. We correct them two or three times. Sometimes they last longer; if the changes in a union are not very great, they last much longer. In other places, in towns for instance, where the changes are very numerous, we have to make copies oftener.

3855. You make a copy for the treasurer every year?—Yes.

3856. How often do you renew the office copies?—A fourth are copied every year; they do not all require to be done at once.

3857. They are renewed every fourth year?—Every fourth year we have a perfect office copy made.

3858. How often are these maps renewed, on an average?—I can only speak as to my own maps.

3859. How long have you had your own?—I had a set eight or nine years ago, and they are in good order now; they may last four or five years more. They are the maps of Mayo, Galway, and Clare.

3860. Are not those counties in which very great alterations take place?—We have a great deal of striping in Mayo; there are a great many changes in Galway and Mayo, but in Clare I do not think we have so many changes.

3861. Mayo, I believe, is a county in which there are very small tenements?—Very small tenements.

3862. It is, therefore, a county in which naturally you would find greater work in the annual revision than in a county like Meath or Westmeath?—Yes.

3863. Yet in that county you state that your maps have lasted eight or nine years?—Yes.

3864. Could you give the Committee an idea of the expense of making these maps, or how long it would take a man to make a map, to put the lines upon the Ordnance sheet?—I suppose it would take a draughtsman two or three days to put the lines of tenement boundaries upon a map.

3865. How many acres are there in the sheets?—15,300 acres: I may be wrong, but my memory serves me, that is correct.

3866. Can you tell the Committee the charge for making the copies for the treasurer?—The allowance for piece-work was, on an average, 1*s.* 6*d.* per 100 lines.

3867. Can you give an idea of the average cost to a county for making a list?—No, I am not prepared to do that.

3868. Will you look at this return (*handing the same to the Witness*), containing a list of gentlemen who are stated to have died in the service?—Yes.

3869. Do you see in that list the name of Mr. W. J. Burke?—Yes.

3870. What is the date of the return?—June 16th, 1867.

3871. Do you know if there was any other gentleman of that name in the service?—There was not.

3872. Now look at the return of the revision for 1868; do you there see Mr. W. J. Burke charged to the county of Galway?—Yes.

3873. Is that the same gentleman?—It is the same Mr. Burke.

3874. Galway is in your division?—It is in my division.

3875. How was it that you furnished to the Committee a charge for Mr. Burke in the year 1868, when it appears that he died in 1867?—It was not I who made out the return.

3876. It is for your county?—It is, but I did not make the charge; Mr. Burke died in 1867.

3877. He is returned in the annual revision of 1868?—It must be some mistake.

3878. H

78. Had you not to make out the returns he annual revision of counties in your own ict?—No, that rests with the paymaster; e the revisors are in the field they are under aymaster's check; when they return to the they are under my check, and I enter their in my pay-book. When they are in the the paymaster alone knows about it.

79. You have no means of checking what revisors are doing during that time?—After progress returns are entered by the pay- er they are sent down to me, and then I can what they have been doing.

80. Can you furnish the Committee with an unt of the revisors for your own counties in year 1868?—Yes, I have it in my book which ep for my own guidance.

81. Mr. *Ayrton.*] Is it an official book?—It y own; it is not an official book; I have kept r two or three years as a check.

82. Mr. *M'Carthy Downing.*] Was it written he time you were engaged?—No; I com- ced it about six months ago; but I went through the progress returns, because Mr. ene challenged me about the expense of my sion in the county of Mayo being more for e months in one year than for three months nother; I thought it well to go back through progress returns, and see how the thing y stood. I have made out from these an rate return of the revision of each year.

83. *The O'Conor Don.*] The return that you made out is not the same as that returned to county?—I know nothing of what is returned e counties.

84. You make out the return of the ex- es in your own division?—Yes, I furnish to paymaster every month all the time that each on in my division has been working in each ity. When the revisors are in the field, I k in pencil, "See pay certificate." I do not w what the pay certificate is; the paymaster es that himself.

85. Then I understand it comes back to you rwards?—The progress returns come back e to give me an idea of what they are doing e country; that is merely as to the progress e work, not to check the payments.

86. Could you give the Committee the es of the revisors in your district and the s that they spent in the revision in 1868? could.

87. Was Mr. Burke included in your pay- t for that year?—No, certainly not; he was l.

88. Mr. *Ayrton.*] I suppose if a man is dead pay the balance due to him to his represen- es; they do not keep it back?—So I should gine.

89. And when they pay it, they put it into account?—Yes.

90. *The O'Conor Don.*] This return pur- s to be a return of the number of days spent he field in the year 1868 by certain revisors, the 1st of January to the 31st of Decem- ?—I can give you the number of days that revisor was engaged in each county in year.

91. *Chairman.*] If there was a payment e in 1867 for Mr. Burke after his death, is any reason for his name appearing in a list ersons employed in 1868?—Certainly not.

92. *The O'Conor Don.*] When are these 57.

payments allocated to the different counties?—I cannot say; I believe it is some time before each assize. That is altogether in the paymaster's department.

3893. I cannot gather from you how far you are responsible for the accounts of your own district?—I am only accountable for the accounts of my own district as far as I enter them on my pay-sheet.

3894. You do not know how far they are charged to the counties?—I do not know anything about the charge to the counties.

3895. Have you brought over any of these progress returns?—I have brought some of them (*producing the same*).

3896. Have you ever heard of charges being made to counties for work that was not done for them?—I have.

3897. In your own counties?—In my own counties.

3898. What is this book that you have produced?—It is the time-book of my division for 1853.

3899. Will you explain it?—Each divisional superintendent had a book for himself, in which the assistants entered their names. The time was checked by one of the assistants or myself.

3900. It is not stated at what the assistant was engaged?—No.

3901. Are you aware whether any of these progress returns of Mr. Hope are incorrect?—They are incorrect in so far as he is charged for attending to office business when he was in the Exhibition building. From July to December he had taken charge of a stand of geological specimens in the Dublin Exhibition of 1853.

3902. His time, while attending the Dublin Exhibition, was charged to particular counties?—Yes.

3903. What counties; I find him charged to the county of Tipperary; was he attending to business connected with Tipperary at that time?—No; he was at the Exhibition continuously from June to December

3904. Was he in your division at that time?—He was, and he returned to my division when the Exhibition closed.

3905. Colonel *Forde.*] Did every county get its share of the Exhibition expenses?—I cannot tell.

3906. *The O'Conor Don.*] In one of the progress returns, I find that Mr. Campbell is stated to have been employed at No. 2, Fitzwilliam-place, and his time is charged to Cork, Limerick, and Waterford; will you read the note made by Mr. Duffey?—"I am not aware that Mr. William Campbell did work for the county of Limerick; he belongs to the C division; Mr. Hitchcock should get him to charge his time to the county of Tipperary, and not to the county of Limerick."

3907. Was Limerick in Mr. Duffey's department?—Yes.

3908. He states that Mr. Campbell was not employed in his division?—Yes.

3909. Was his time charged to counties in his division?—It was.

3910. By whom; by Mr. Campbell himself?—No. Mr. Eland says, "I do not understand the above observations." He strikes out Tipperary, and puts in the county of Cork for a great part of it.

 3911. Colonel

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3911. Colonel *Forde.*] Was each county in Ireland charged with a certain proportion of the expense of the persons doing this service?—No; there were three or four counties; Tipperary and King's County; and Mr. Campbell was charged to Cork.

3912. What was Mr. Campbell charged for?—He was working in Sir Richard Griffith's office.

3913. *The O'Conor Don.*] Like Mr. Marquis?—Yes.

3914. Are you aware of any wrong charges to counties?—I know I have objected to Mr. Marquis's time being charged to counties in my division.

3915. Is it usual for progress returns to be signed by the divisional superintendent, as Mr. Marquis stated?—Sometimes it was necessary. Sometimes the divisional superintendent entered the pay in a pay-book, by which Mr. Eland, at that time, regulated the pay of the service; each man was paid according as the divisional superintendent sent up the pay-book. A progress return was brought to me in March 1857, to enter into my pay-book, and I refused to do it. Mr. Byron, however, got Mr. Greene's signature, and then I entered it.

3916. For what county was that?—For the county of Cavan or Tipperary, I think.

3917. He was in your division at that time?—Yes.

3918. After you refused to sign it, Mr. Greene signed it?—It was brought to me signed by Mr. Greene; he was engaged in drawing geological sections, and I did not consider it right to charge it to my county. In subsequent months he was employed on the same work; but of course, as I was over-ruled on the point in one month, I did not think it right to raise the question again.

3919. Can you state, from your own knowledge, that these charges were wrongly made, with the knowledge of Mr. Greene?—It must have been with Mr. Greene's knowledge: he must have known that I refused to enter that progress, or it would not have been necessary for him to sign it; it was only in consequence of my objecting.

3920. Have you ever heard from officers in other divisions that they were directed to charge their time to counties at which they were not working?—No; but I believe it has been greatly the habit.

3921. In fact, charges were shifted from one county to another without any great particularity?—Yes.

3922. As a habit?—Yes. A great deal of private work has been charged to counties.

3923. What do you mean by private work?—Architectural drawings, bridge drawings, and engineering drawings.

3924. For what purposes?—For private purposes.

3925. Mr. *Ayrton.*] Non-valuation purposes?—Not for valuation purposes.

3926. Mr. *Stacpoole.*] Will you name some of the purposes?—Drawing bridges is not valuation.

3927. Who were the bridges drawn for?—For Sir Richard Griffith.

3928. Mr. *Ayrton.*] He was not building bridges on his own account, was he?—No.

3929. Were they public bridges?—They we not public bridges.

3930. What were they?—One bridge that saw was connected with some property of h sons.

3931. You were aware that a plan of a brid was drawn for the private purpose that you me tioned?—Yes, I am aware of it; it has be going on for years. Mr. Finneran's time has be nearly altogether employed upon that.

3932. In drawing bridges?—In architectu and engineering drawings for private purposes.

3933. *The O'Conor Don.*] In these cases t amounts were charged to different baronies different counties?—Yes.

3934. I have here the progress return of M Finneran's time for January 1869; was he wor ing at the county of Sligo at that time?—He w not.

3935. Is there such a work as "colouring s tions" for counties?—There is no such wor "sections" is a geological term; it is only appli to railways or geology.

3936. Why do you say that he was not em ployed for Sligo during the time that is me tioned here?—That progress return came to m by accident amongst the surveyors' progress r turns. I knew that the map that he was d scribing himself as copying was in the coun with the revisor, so that he could not be copy it. I found out that he was drawing plans mud barges during that time.

3937. Where was he during this work; in y office?—Not in my office; but he was charg it to my county.

3938. What office was he in at that time Mr. McMeikan's.

3939. Was that certified to by Mr. McM kan?—No, I do not think it was; I am aware.

3940. Is there not a department in the of for preparing documents connected with Landed Estate Court, and issuing tracings plans to private individuals?—There is.

3941. Is any portion of the expense of t charged to the counties?—Some part of it; work done in the office for the Landed Es department is charged to the counties.

3942. If a landed proprietor, or other per wishes to obtain a map or a plan of his est is it not referred to the officer over the partic county?—Yes, they charge the county in wh the estate lies.

3943. The work of getting ready that pla the first instance?—Yes.

3944. The counties are not repaid anything the expense?—No.

3945. Could you give any estimate of the pense of this department?—There is a good of expense not alone in the department it but in all the different departments.

3946. In consequence of this?—Yes; bec in every department almost the entire servic one assistant are required in assisting to ge these plans and furnishing information.

3947. And the expense of that assistan charged to the counties?—To the counties.

3948. Is there any check upon the expe of this department?—I am afraid not.

3949. There is no particular check in division on the expense of the officer empl at this work?—His time is charged to cou

n my department or in another, but he is inually running backwards and forwards. e is working at maps and documents belong- to my county, his time is charged to my ty.

50. At one time was there not a consider- portion of extra work done outside the office he assistants?—Yes.

51. The first class assistants had the distri- on of that, had they not?—We had.

52. Did you hear, as Mr. Duffy told us, all in the office had heard that I had handed Mr. Greene a circular in which fault was d with the conduct of certain first class tants in the distribution of that work?—I

53. Do you remember the circular in ques- ?—Yes, I think I do.

54. Was that circular only in the hands of class assistants?—It was all over the office. y one was so much dissatisfied that the tants felt great delight at the circular, and of se they circulated it.

55. Are you aware whether it was ever re- led or admitted to be wrong by Mr. Greene? was never admitted to be wrong.

56. From whom did that circular come?— n Mr. Greene, or from Sir Richard Griffith; get which, it is so long since.

57. Did you ever hear of copying work g charged for which was never done?—I heard rumours, but I cannot assert it.

58. Sir *Frederick Heygate.*] You stated time ago with regard to the tenement ation that the tenant told the amount of his to the valuator?—To the surveyor.

59. Suppose the tenant would not do that? ien we had to do without it.

60. Did they meet with any cases of re- ?—I am not aware. If the rent was not ed in the perambulation book opposite the , of course it had been refused.

61. You had no means of checking whether the tenant told you as to the amount of his was true or not?—No. If the surveyor careless in getting in those rents, we should vithout them; but a careful surveyor ful- g his instructions would be sure to get all rents.

62. Is it the fact that the tenants generally willing to tell the amount of their rents?— nk it must have been so, because you will he rents in the different rent books in each ay.

63. Colonel *Forde.*] I do not clearly under- l the nature of the work that you say was for outside purposes. If I get a tracing of roperty, I pay for it, do I not?—Yes.

64. And that is credited to the Treasury? s.

65. The man's time is not charged to the ty?—Yes, unless it is given out as piece- in after hours by the chief clerk.

66. Is it not invariably done so?—No; times the work would be done in the divi- l department, sometimes in the landed de- ent, and sometimes it would be given out hours by the chief clerk. It could not be ed to the counties when it was given out hours.

67. Do I distinctly understand you to mean I pay for it, and that the county pays for If you pay for it, the county pays the 7.

person who does it, and you pay the chief clerk.

3968. Mr. *Ayrton.*] And the chief clerk pays the money into the Treasury?—Yes.

3969. Colonel *Forde.*] I think you must be wrong in stating that the county pays for it?—When I am requested to have tracings or copies made for private purposes, I set one of my assistants to do that, and his time is charged in my book to the county in which those copies are made. You pay the sum into the chief clerk's box, and it goes to the Treasury.

3970. Mr. *Fitzwilliam Dick.*] Then there is a double price paid for the one work?—No.

3971. Mr. *Ayrton.*] The receipts of the office go into the Treasury?—Yes.

3972. Colonel *Forde.*] Are you certain that that man's time is really charged to the county in the first instance?—I am certain of it.

3973. Mr. *Ayrton.*] Have you been much in the office?—I am always in the office.

3974. Are the persons who are paid by salary kept constantly at work in the office?—In my division I try to keep them so.

3975. Do they do a fair day's work one day with another for their salary?—They do; it is my duty to see that they do.

3976. The rest is paid by piecework?—There is no piecework now.

3977. It used to be so?—It used to be so.

3978. Then they got paid only for what they did?—They were paid salaries in the day time, and in the evening they were allowed task-work.

3979. Then they were only paid for exactly what they did?—After hours.

3980. The work is such as to keep them at work during office hours?—Yes.

3981. And, as far as you have observed, is that the case in other divisions?—Except the work done by what we call ornamental hands, that kind of work done for private purposes. The general hands do the work of the divisions, and have to work hard.

3982. Whether they are doing what is called private work, or valuation work, or special work, the office is kept at work, as far as you have observed?—Yes.

3983. Throughout the office hours?—Yes.

3984. Then there are not idle, useless people there, so far as work is concerned?—It would be very hard to say that, because there are idle people in every community, and we have some amongst us.

3985. You have some inferior working men?—Yes.

3986. Mr. *Pollard-Urquhart.*] And others who try to shirk their business?—Yes.

3987. Mr. *Ayrton.*] As in every office?—Yes.

3988. Mr. *Pollard-Urquhart.*] Not more so in your office than in others?—I think the general body of our servants are a very hard-working set of men.

3989. Mr. *Ayrton.*] As a rule, they do a good day's work for their wages?—Yes.

3990. Mr. *M'Carthy Downing.*] You said that a Mr. Hope was employed at the Exhibition?—Yes.

3991. Are you aware that he was paid by that department?—He was paid by the office.

3992. Was he paid in the Exhibition, by the Exhibition Committee, for his services?—I am

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not aware of that; I do not think so. I think he was merely sent over to take charge of those specimens.

3993. Mr. *Ayrton.*] The department was an exhibitor?—Yes.

3994. And Mr. Hope represented the department as an exhibitor?—Yes.

3995. Mr. *M'Carthy Downing.*] It says "Division C." I take it for granted there must be some persons sent from your office to manage the department in the Exhibition?—He was taken from my department, and sent to the Exhibition to take charge of those specimens.

3996. He was not paid by two different bodies?—No.

3997. Who is the chief in your office?—Mr. Greene, at present; Sir Richard Griffith was.

3998. You said that the chief clerk refused the papers that you were summoned to produce?—Yes.

3999. Who is he?—Mr. Shaw.

4000. He told you that he had received a telegram from Mr. Greene not to give any of the papers?—Yes.

4001. You then showed him the summons of the Committee to produce the papers?—Yes; I had sent it to him before.

4002. And he said he would obey the superior in the office, and not the summons of the Committee?—Yes.

4003. I believe you found that the tenantry in Ireland were only too anxious to give you the amount of their rent, they believing, and the fact being so, that they were so much higher than the valuation?—Yes, I think the rents have been very freely given, but I have no further information than what is contained in the rent-books.

4004. Do you not know that your officers have often applied to the landlord, and the landlord's agent, to correct the rents?—Yes.

4005. Do you know anything of the valuation of the city of Dublin?—No; I know there has been a valuation going on.

4006. Are you aware that there were complaints made with regard to the valuation of a portion of Dublin?—It is not in my department, so that I cannot give you any information on the subject.

4007. Have you seen a book that was published under the title of "Ultramontanism"?—Yes.

4008. Are you aware who was the writer of it?—Mr. Irwin.

4009. How long have you been in the office?—Thirty years.

4010. Were you ever in the county of Cork?—I have only been there a fortnight.

4011. Are you aware that Mr. Irwin was removed from his position in the office at one time in consequence of complaints?—I cannot answer that distinctly.

4012. You have heard it?—I have heard it.

4013. I believe he is now next to Mr. Greene, chief in the office?—No, he is only the same rank as myself; he is my junior.

4014. I believe he has a brother-in-law also in the office?—Yes.

4015. What rank does he hold?—He is a revisor.

4016. I believe he has a son too in the office?—He has.

4017. And a nephew?—And a nephew.

4018. Do you know of any other relatives Mr. Irwin in the office?—No; I am not aw of any.

4019. Are you aware that there were g complaints by other parties who were remov —Yes; I believe there has been a good dea complaint.

4020. Mr. *Ayrton.*] Are you sure that answer given in Dublin was not that the pa would be sent direct to the Committee if you gi list of them?—I furnished the chief clerk in morning with a list, and I sent him the C mittee's order; he told me to furnish him wi copy of the list, and he would supply them.

4021. He would supply them to the Commit —When I went for them, he said he had orders from Mr. Greene not to furnish ther me.

4022. Did he not explain that the orders w to send them direct to the Committee?—No; said they would be sent to Mr. Greene.

4023. Mr. *Hunt.*] From whom did you your order?—From Mr. Arthur Kingscote.

4024. It was directed to you?—It was direc to me.

4025. *The O'Conor Don.*] Which of t documents did you bring, and which did you bring?—I have brought Mr. Hope's prog returns, and Mr. Leech's for one year, and I h brought some of the rent books of Tipper and the appeals relating to the Galway fishe nothing else.

4026. Mr. *M'Carthy Downing.*] What pa did you not bring?—Mr. Vantreight's prog returns, and Mr. Fineran's, from 1863 to 18 Mr. Leech's from 1860 to 1864, and 1868.

4027. *Chairman.* Do you know any other in which Mr. Greene interfered to prevent orders of the Committee being complied with No.

4028. Are you aware that neither the Commissioner, nor the present Commissioner any knowledge of the valuation of land or hou —I would not like to answer that question.

4029. Do you consider that it would satisfaction to the counties and to the publ large if a change were made in the present sy of valuation?—I think the present system m be changed with benefit to the counties.

4030. Do you think that the duties of office could be discharged at a much sm cost than they are at present?—I think could.

4031. Have you ever considered wh three properly qualified persons, at a m smaller salary than the Commissioner now a salary of 500*l.* a year, might not be suffi to regulate the entire business to be done u the central Board of Valuation?—I think considering the political feeling of the cou there ought to be two Commissioners, on one side of politics, and one on the o because we control the franchise in a s measure.

4032. Do you not think that three Com sioners, one to have the management of correspondence, the second to have the ma of the payments, and the third, with the a ance of a superintendent valuator, at an in of 300*l.* a year, would suffice to keep the e office efficient for all purposes required?—T should be some encouragement given to m

their days in the service; if you keep the scale of pay too low it will not en-ge the class of men that ought to be in e of the service; they ought to be men of ific education, men that have a general ledge of everything connected with valua-

33. In the future working of this depart-, do you not consider that it would be able that the office should be open to those ns who have already had experience in the tment, if they are still fit and competent? I understand your question aright, it is that otion should go by merit.

34. Would you see any objection to persons employed who have been in the office, who have retired, if they are still fit?—I we have parted with some very excellent , who are far superior to the general run ads that we have.

35. You see no objection to the services of persons being again retained?—I think it l be of great benefit to the service if they attached to it.

36. Mr. *Chichester Fortescue.*] Is it your that the staff of the Valuation Office has een properly chosen for the work done, or it admits of much improvement?—I think the work might be better managed.

37. In what respects?—In the first place, uld not allow the revisors to make any ations in the country books, because they ve field allowances while they are out, and do mere clerk's work in the workhouse, n could be done in the office for one-third e sum they receive.

38. You think there ought to be more work in the office, and less done in the country? do not consider that copying and making ations in a workhouse is field work; I do onsider that it is work that a revisor should asting his time at; if they had not this to do they would be enabled to look over ground, and see a great many changes that eft out. If they go to the workhouse they a lot of changes to show, but they get them the collectors.

39. They are in communication with the s of the union?—They are in communica-with the clerks of the union and the collec-of rates.

40. Is it not useful to them to be associated the clerks of the unions?—It is very use-or the collectors to point out to them the ent electoral divisions where such a farm has divided, where such a man has changed, e such a house is down, and where such a e has been built.

41. Do you mean that they carry that too nd spend much of their time about it?—I that after they have filled up their own s and made them perfect, correcting the n clerks' books in the workhouse, is a mere al operation that could be done for one of the money in the Dublin office; I have tioned that we corrected the clerks' books, we gave them a fair set once every three or years.

42. Are those books supposed to be sent up e office to be corrected, or are they corrected he spot?—They correct them on the spot, hen they send them to us to check them; that has been done lately. Previously the rule was to correct them in the union workhouse.

4043. There would seem at first sight to be a convenience in that, but you say that it is an expensive proceeding?—It is, and erroneous.

4044. Because the revisors' time costs more when he is in the country than when he is at head-quarters?—Yes, and the clerk can do that work better than he can; he can make the changes more neatly in the books than the revisor is generally able to do.

4045. Mr. *M'Carthy Downing.*] You consider that the position of the superior in the office is a very important one?—I do.

4046. He has a complete dominion and control over the several officers under him?—Yes, subject to the Treasury.

4047. I think I understood you to say that a great many valuable hands, as you considered them, were removed?—Yes.

4048. And you added that you thought it would be a valuable addition to the office if those men were brought back?—I do.

4049. Are you aware that there were very strong and general complaints of the mode in which the numbers of the office were reduced in dismissing those men that you spoke of?—I am.

4050. You are aware that if those who are employed by the head of the office wish so to act, they might influence very largely the franchise, especially of boroughs?—Yes, and that is the reason why I give it as my opinion that there ought to be two Commissioners.

4051. Are you aware that complaints have been repeatedly made upon that point?—Yes, repeatedly.

4052. Are you aware that particular valuations have been reduced, and particular valuations raised to deprive one party of a vote and to give it to another?—I have heard that; Major Knox complained of that being done at Sligo.

4053. Mr. *Ayrton.*] Were those complaints in writing?—He complained to the office. He came to me, and spoke to me about some revisors interfering with the registry, and I took him to the chief clerk.

4054. Are the other complaints to which you referred in writing?—I have heard of complaints; the one I have mentioned came direct to myself.

4055. You have not heard any complaints made except one?—Except that one.

4056. *The O'Conor Don.*] Have you heard that complaints were made in writing with regard to Dublin, by Mr. Reynolds?—Yes; I heard that complaints were made from the borough of Bandon against Mr. Irwin, and the documents are in the hands of Mr. Greene at this moment.

4057. Mr. *Chichester Fortescue.*] Have you any knowledge of the truth of those complaints?—I have reason to believe that there was some good cause for them.

4058. Can you give us your reasons?—I can give this as a reason; Mr. Hurford, of Bandon, sent to the Conservative agent a letter of introduction to Mr. Perrin, who was examined before the Committee the other day, with a view of influencing him in his changes in the registry of the town of Bandon.

4059. You are aware of that?—I am aware of that. Mr. Perrin told me so; he told me that

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Mr. Hurford gave the Conservative agent in Bandon a letter of introduction to him (Mr. Perrin), he being the revisor of that year, with a view to influence Mr. Perrin's decision in the valuation.

4060. Who is Mr. Hurford?—A brother-in-law of Mr. Irwin.

4061. Was he at Bandon?—He was a revisor at Bandon, some time before that.

4062. Colonel *Forde.*] Do you know how he received that proposition?—With indignation.

4063. Mr. *Hunt.*] Is this a complaint against the office, or against a person who tried improperly to influence the office?—Not against the office, because I believe that we endeavour in every way we can to protect the public.

4064. Then it amounts to this, that some person wrote an improper letter to an officer employed in the department, and that he was very indignant at receiving such a letter?—Yes.

4065. Mr. *Ayrton.*] Are you aware that Major Knox wanted to get some valuations altered or made on political grounds, and that the office refused to do it?—I have been asked if I knew of a complaint being made; as to the truth of the complaint, I know nothing. At that time I had not charge of the county of Sligo, which I have now, so I am not able to offer an opinion.

4066. *The O'Conor Don.*] Is Mr. Hurford one of the assistants in the office?—He is a revisor.

4067. He is in the office now?—I believe he is.

4068. Is he a brother-in-law of Mr. Irwin?—Yes.

4069. An officer in the Valuation department?—Yes.

4070. Mr. *Hunt.*] Who got this letter?—Mr. Perrin has stated in the presence of several persons that Mr. Hurford had the impudence to give the election agent a letter of introduction to him. I would not mention the circumstance, only I had been asked if I had heard of it, and I could not say "No," when I had heard of it.

4071. Mr. *Hunt.*] Mr. Hurford and Mr Perrin are both revisors?—Yes.

4072. You do not know what the contents of the letter were?—No.

4073. Do you know where the letter is?—No, I do not.

4074. Did not Mr. Perrin complain about it?—He complained to me and to others about Mr. Hurford's impudence in interfering with his duties.

4075. Mr. Perrin is not in your department?—No, he is not.

4076. Do you know whether he represented Mr. Scott, the head of his department?—I am not aware of it; it was years ago.

4077. Mr. *Ayrton.*] How many years ago?—I cannot tell, I suppose three or four years ago.

4078. Mr. Hurford and Mr. Perrin are both in the same division, are they not?—I cannot say; I can only answer for my own department.

4079. *The O'Conor Don.*] Was not this with respect to the county of Cork?—Bandon is in the county of Cork.

4080. Mr. *Hunt.*] Look at this return (*handing the same to the Witness*) and see if Mr. Hurford is not named as one of the revisors in Mr. Scott's department?—Yes, they are both in the same department.

4081. Mr. Scott is at the head of it?—Ye but Cork is not in his department; he never h charge of the county of Cork.

4082. Was Mr. Perrin revising Cork?—I was revising the town of Bandon in Cork.

4083. How is it that he is put down in M Scott's department or division?—A revisor sometimes removed from one district to anothe

4084. At the time Mr. Perrin received t letter, do you know who was his immedi superior?—Mr. Hurford's brother-in-law, M Irwin.

4085. Did he complain to Mr. Irwin?—I not suppose he did; I do not think he did

4086. Do you know whether he complained the superintendent?—I cannot tell.

4087. *The O'Conor Don.*] Is Mr. Hurford reporter for the Press?—Yes, for the "E press."

4088. And for various sporting papers in I land?—I think so.

4089. Mr. *Hunt.*] You think that there shou be two heads of the department?—I do.

4090. You said one on each side of politic what have politics to do with valuation?—T franchise is regulated by our office.

4091. Do you not think it is the duty of t head of the department to be perfectly impart as between the two political parties?—He ou to be; I think there should be two, as in t case of the police in Dublin; there is one co missioner on one side, one on the other.

4092. If you had one on one side and one the other, would not each consider it his duty support his own side?—No, one would be a ch to the other.

4093. Mr. *Chichester Fortescue.*] When y say politics, do you not mean religion?—I there are some Conservative Catholics and so Liberal Protestants.

4094. In the instance you give, that of Dublin metropolitan police, one of the two h commissioners is a Roman Catholic and the ot a Protestant?—Yes.

4095. Mr. *M'Carthy Downing.*] Was Hurford residing at Bandon at the time of borough?—No, he was in some other place.

4096. Had he been in Bandon?—He been.

4097. Previously?—Yes.

4098. Is Mr. Irwin the person against wh the charge was made, that you heard of, altering certain valuations in the borough Bandon Bridge?—That is the same Mr. Irwi

4099. And that same Mr. Irwin has been vanced from the position he then held?—I th the position he held then is the same as which he holds now.

4100. He was revising at Bandon?—He a staff with him.

4101. Mr. Hurford is still in the office Yes.

4102. Is he in the same department as brother-in-law, Mr. Irwin?—I cannot ans that. I cannot answer for anyone when leaves my department. I think he is in north with Mr. Scott.

4103. Is Mr. Perrin in town?—He is Dublin.

4104. Sir *Frederick Heygate.*] Do you that much discontent exist amongst the empl in the Valuation Office?—There has been a g

of discontent; but the Treasury made a ification, about four years ago, which gave t satisfaction. The Treasury behaved in a generous manner, as many of us con- ed, but there were several parties who were atisfied.

05. Are you dissatisfied?—Not at all. I every reason to be satisfied.

06. There have, I believe, been consider- reductions in the office?—Not since the ification.

07. Before that?—Years ago, reductions periodically made that tended rather to er the work.

08. Has not the business of the office been much reduced of late years?—Of late s it has; since the primary work was all hed.

09. Would it not be natural that there ld be reductions in the office?—So there e. We now only number 99, and we used ave between 200 and 300.

110. Do I understand you to say, that dis- faction is not general in the office?—There ore dissatisfaction at present than existed at time the classification came out.

111. Why?—Because there have been pro- ions made which the general body of as- nts felt injured by.

112. Do you allege that those promotions e unfair?—I merely state, in answer to the stion, that the great body of assistants are atisfied with those promotions.

113. *Chairman.*] Do you think that any em can work honestly and fairly where there n arbitrary power vested in an individual to iss all the employés at his will and pleasure? do not think it can.

114. *The O'Conor Don.*] You state that the ber of hands in the office is now very much than it used to be?—Yes.

115. Are there as many superintendents now ormerly?—Yes.

116. So that the superintendent part of the blishment is kept up on the same scale as nerly?—With the single exception, that Mr. Cormick had charge of three counties, and y have been returned to the original superin- lents. Three counties were given to Mr. Cormick to make a division for him; Clare which I had charge), Tipperary, and another nty.

117. When were they given to him?—In the r 1864.

118. How many years after the last classifi- on was established?—About four years after classification of the year 1860, but just pre- ing the late classification. They must have n given to him, I think, principally with a w of qualifying him for the position of super- ndent, to be put in the first class.

119. The work had not increased at that e?—No.

120. Although there had been no increase in work, there was an increase in the number of erintendents; is that what you state?—Yes. viously to the county of Clare being taken n me, Mr. Greene asked me if I would take ther county in addition to my own. Instead that he took the county of Clare from me.

121. The superintendents who had these nties that were given away to form a new

division, were quite capable of overlooking the work of those counties?—They were.

4122. They had not a superabundance of work on hand?—No.

4123. So that the departments have been increased since the office was first divided into these departments?—Since the year 1860.

4124. Sir *Frederick Heygate.*] Were not the same complaints made against the Poor Law Commissioners at the time when the staff of the Poor Law Board was reduced, some years ago?—The assistants in the Poor Law Office have the protection of several Commissioners.

4125. Did you never hear that when the inferiors in the office were being generally discharged the same complaints were made against the Poor Law Commissioners that you now allege are made against the Commissioners of the Valuation Office?—I scarcely allege anything against the Commissioners in that way. I merely state that I consider many hands have been dispensed with whom it would have been a great benefit to the service to have retained, and that inferior hands have been retained that might well have been dispensed with.

4126. Supposing the superior officers had been discharged, would they have found it easy to have obtained employment again in Ireland?—I think some of them would.

4127. *Chairman.*] Were you ever connected with the Poor Law Office?—No.

4128. Then you know nothing about it?—No.

4129. *The O'Conor Don.*] I understand you think it would be a protection to the officers in the establishment if there were two Commissioners instead of one?—Yes.

4130. They would have more confidence?—Yes.

4131. Mr. *Ayrton.*] Do I understand you to say that since the last Treasury classification the establishment has been increased?—Three or four months prior to that those counties were taken from the different superintendents and given to Mr. M'Cormick. That was while this classification was under consideration.

4132. Since the last Treasury classification, has there been any increase or diminution of the establishment?—During the last five or six months those three counties have been handed back to the original superintendents, and the gentleman who was in charge of the counties is now altogether in the Landed Estates Department.

4133. I ask you whether, since the last Treasury classification, the establishment has been increased or diminished?—It has not been increased.

4134. It has been diminished?—It has been diminished.

4135. Mr. *M'Carthy Downing.*] I believe the complaint to which you have referred was not that a number of persons were removed because the exigencies of the office and the amount of business required it; that was not the cause of complaint?—No.

4136. The cause of complaint was that certain persons felt that they were removed, while others who were not their equals were retained; that was one cause?—Yes.

4137. Mr. Greene came up in 1850 as chief?—Yes, as superintendent.

4138. Are you aware that at the time a reduc-

Mr. G. Hitchcock. — 21 June 1869.

tion in the office was made the proportion of Roman Catholics to Protestants employed in the office was as two to one?—I have heard it so stated.

4139. I believe the complaint is, that in the removals the numbers have now been so altered so that there are two Protestants to one Roman Catholic?—Yes.

4140. That has given very great dissatisfaction?—Yes.

4141. Mr. *Hunt.*] What was the period of the alteration?—The classification came out in October 1864.

4142. Do you say that in 1864 there were two Roman Catholics to one Protestant?—I only say what I have heard; I have never taken the trouble to count them up.

4143. Were there persons whose services were discontinued in 1864?—There were a great many persons superannuated on pensions, and we had a number of young men, I think, through college influence, who were all Protestants, and that turned the numbers.

4144. Were the persons whose services were discontinued in 1864, and immediately before 1864, in the lower ranks of the office?—There were some in the lower ranks.

4145. Were they principally in the lower ranks?—No; there were some valuators.

4146. Do you know what was the proportion of those in the lower to those in the higher ranks?—I think there were more in the higher than in the lower, but I cannot give a decided opinion.

4147. Do you mean to tell the Committee that persons were removed, or pensioned off, because they were Roman Catholics?—No; and I do not believe it.

4148. Or that persons were promoted and brought into the office because they were Protestants?—They were people, perhaps, who did not pull with the authorities.

4149. Do you say there were persons brought into the office on account of their religion?—No, I do not believe it; but it singularly happens that Sir Richard Griffith's private secretary, who has exercised a good deal of influence in the promotions and appointments, is of a certain tone of feeling that influences those appointments.

4150. You are a Roman Catholic, I suppose?—No, I am not.

4151. You are a Protestant?—I am.

4152. Do you consider that you have been unduly favoured in the office by reason of your being a Protestant?—No; because I was first appointed as superintendent by a Roman Catholic, Mr. Kelly; I owe my promotion, 19 years ago, to his appreciation of my services.

4153. You have not been unduly favoured?—No

4154. Do you know anyone in the office who has been prejudiced by reason of his being a Roman Catholic?—I could scarcely say that.

4155. Mr. *M'Carthy Downing.*] Are you aware that there is an Orange society connected with this establishment?—I am not aware that there is; there are Orangemen in it, of course.

4156. Mr. *Ayrton.*] Are the appointments now under the competitive system?—They are under the competitive system with nominations.

4157. They have been for some time under the competitive system?—Yes

4158. How many persons are nominated each vacancy?—Three.

4159. *The O'Conor Don.*] Who has the nominating of these persons?—Sir Richard Griffith had; Mr. Greene has now.

4160. Mr. *Chichester Fortescue.*] You say the reductions in the department have been very great, and that you have not now more than one half of the original number of hands?—Yes.

4161. Is it not the case that a very large proportion of the reductions were in the lower ranks of the service?—A great number; perhaps I am confounding the reductions which have been made since 1860 with the reductions that were made from time to time, from 1850 to 1860, before we came under the Treasury.

4162. I am speaking of the great reduction which you described when you said that the whole staff, which formerly numbered nearly 3[illegible] consists now of less than 100?—Yes.

4163. I presume that necessarily the main part of the reduction was in the lower branches of the service?—Precisely.

4164. Previous to that reduction, was there any difference in the proportion between the Roman Catholics and Protestants in the higher and in the lower ranks of the service respectively?—Mr. Kelly appointed the first four superintendents, and he selected three Protestants, and only one Catholic.

4165. Though he was a Catholic himself?—Yes.

4166. Were there not a majority of Roman Catholics in the humbler classes of the service?—Yes.

4167. Before the reductions?—Yes.

4168. Therefore the reductions affected the Roman Catholic part of the establishment more than they did the Protestant part?—Yes.

4169. Mr. *M'Carthy Downing.*] The same applied to the superior ranks, though not in the same degree?—Yes.

4170. Did you not say that the places have been filled up almost exclusively by Protestants?—I do not wish to convey that altogether.

4171. Not exclusively, but the great majority?—According to the present classification there are more Protestants in the first and second classes than Roman Catholics.

4172. Can you give me the name of one Roman Catholic who has been employed within the last three years?—Yes, Mr. Freeman.

4173. Is he the only one?—The only one that I know who has been received into the office since 1860.

4174. Mr. *Hunt.*] Is he the only Catholic who has been nominated to compete?—I do not know that.

4175. Will you undertake to say that of the gentlemen who have been nominated to compete some have not been Roman Catholics?—He is the only Roman Catholic who has got into the office.

4176. Have the nominations been confined to Protestants, with the exception of the gentleman you have named?—I cannot tell that; it is one of the Commissioner of Valuation who can answer that question.

4177. Colonel *Forde.*] How many vacancies have there been in the office during the last three years, in which candidates could compete?—Speaking from memory, I should say 10 or 12, perhaps 14.

4178.

78. Mr. *Ayrton.*] Do you know that, as a
r of fact, Mr. Greene has never nominated
person, that there has been no nomination
his appointment as Chief Commissioner?—
not think there has been any; I think Mr.
ne has had very little influence in the
nations.

79. They were all made by Sir Richard
ith?—They were all in Sir Richard Griffith's
s.

80. And since he has quitted the office
has been no nomination?—None.

81. *Chairman.*] Are there any nominations
mpete?—There were, but not since last
ber.

82. Were there any nominations to compete
Sir Richard Griffith was at the head of
ffice?—There were 12 or 14.

83. Mr. *Hunt.*] By whom was the examination conducted?—It was conducted at the Castle.

4184. By the Civil Service Board?—By the Civil Service Board.

4185. Was it uniformly the case that the person who answered best was appointed?—I should imagine so.

4186. *Chairman.*] The giving of the appointment vested solely with Sir Richard Griffith?—Yes.

4187. The nominations were all his?—He nominated three for each vacancy, and I suppose the best man won.

4188. Did he not admit that there was no inquiry or investigation beyond what might be prompted by his own curiosity as to the merits of the individual?—I cannot enter into that, I only know that Sir Richard Griffith nominated three for each vacancy.

Thursday, 24th June 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. M'Carthy Downing.
Colonel Forde.
Colonel French.
Mr. Herbert.
Sir Frederick Heygate.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. J. TOWNSHEND TRENCH, called in; and Examined.

Mr. *J. T. Trench.* 24 June 1869.

4189. *Chairman.*] WHERE do you reside?—In the county of Kerry.

4190. I believe you are an agent of extensive properties?—Yes.

4191. What properties?—I am agent for property belonging to the Marquis of Lansdowne.

4192. Where?—In the county of Kerry.

4193. Have you any knowledge of Queen's County?—Yes.

4194. Any other counties?—Yes, I know something of Tipperary and Monaghan.

4195. Have you turned your attention to the tenement and the townland valuation of Ireland?—Yes.

4196. Mr. *Herbert.*] You are acquainted with the value of land in Ireland?—Yes; I may mention that I am chairman of the Board of Guardians in Kenmare.

4197. Do you think Griffith's Valuation fairly represents the letting value of land in those counties with which you are acquainted?—No, I do not think it does; I think for two reasons that it does not. First of all, in the county of Kerry it is too low; in fact in all the counties I have named it is below the letting value. In the second place, there is a feature in the valuation calculated to mislead the people, which is this; the valuation is made upon the supposition that the tenant pays the entire taxes. Now the fact is that the landlord pays the entire poor rate where the valuation is under 4 *l.*, and he pays half the poor rate where the valuation is over 4 *l.*; with regard to the county cess, in all probability he will very soon have to pay the half of that. The fact that the landlord has to pay this proportion of the taxes is not generally borne in mind when people talk of Griffith's Valuation. Therefore, besides its being actually too low, it is calculated to mislead people who do not bear that in mind.

4198. Do you think it desirable that the landlord should pay half the county cess?—I think it would be a sounder principle of taxation. I do not believe that it would be of any direct financial advantage either to the landlord or the tenant, because I suppose most landlords would arrange their rents accordingly if half the county cess were imposed upon them. At the same time where landlord and tenant have a share in the imposition of the taxation, I think it would be right that they should bear a share of the burden.

4199. Do you not think that many of t mountain lands, particularly of Kerry, and parts of Cork, are very highly valued?—N think they are very lowly valued. I think t the letting value of the mountainous parts Kerry is very often from 30 to 50 per cent. ab Griffith.

4200. Does that refer to other lands in Ke as well?—I think that good lands in Ke would let at 30 per cent. over Griffith; the m mountainous districts 50 per cent. and in so places more.

4201. Could you name some of those plac —I think it is only in the cases of individ farms that the letting value would be over 50 cent.

4202. In no particular district; you could name a district?—I could not.

4203. Does the same thing exist in the cou of Monaghan?—Yes, but to a less extent. F instance, in the County of Monaghan the gene letting value is about 10 or 15 per cent. o Griffith; in Queen's County perhaps 20 per ce over Griffith. I am not sufficiently acquaint with Tipperary to say what the general val tion is.

4204. Do you think the valuation is on fairer or more equal basis in the north than i in the south, as far as you know?—I think t whether in the north or in the south the basis a good one, because it is a good relative val tion; but the whole of Kerry is valued lo than the whole of Monaghan. The valuati relatively with respect to the different farms very good.

4205. What is your opinion as to a new val tion?—I think it would be very useful, beca a public valuation I look upon as of the great value. In the first place I do not believe t any country in Europe possesses so magnific a work as the Ordnance survey and valuation Ireland. I do not believe that France has s maps or such a valuation; I do not believe t England has such maps or such a valuation do not believe that Germany, or any country Europe, is possessed of such a thing. I l upon it as very useful for the purposes of taxati the franchise, letting, income-tax, surveys, c fidence in the Government, and the establishm of a good feeling between the landlord and t tena

t, and also a clear understanding between . I believe it would be excessively useful here should be a re-valuation every quarter entury; the improvements made within the even years of each of those periods not to lued. That would establish a convenient upon which arrangements could be made en landlords and tenants.

06. Do you not think that the counties ought ve some power and some supervision over aluation?—I think they ought to have the r of scrutiny and the power of appeal; but not think they ought to have any share ever in the execution of the valuation, be- , if they had, they probably would not ler the relative aspect of the valuation as en county and county, which it is very im- nt should be borne in mind, and for which se I think a national valuation office would portant.

07. Do you think that tenant right should nce the valuation?—No; because tenant- appears to be the tenant's claim to the which he has acquired in the property of oil. That claim probably was originally red through improvements that were made e tenant, or else purchased by the tenant some other tenant who made them; no lease g been given at the time that the improve- s were made, which would have guaranteed e tenant the benefit of those improvements, laim continues to live. But a private ar- ment of the sort between landlord and t has nothing to do with a public valuation. e it, a public valuation ought to be entirely endent of the private arrangements between rds and tenants, because, if such an ele- as that were introduced, it would render aluation useless for other purposes, such as e tax, franchise, and so forth.

08. Do lands generally let higher or lower e tenant-right exists?—Generally in Ireland let rather higher; that seems an unreason- thing, but I think it may be accounted for is way. Tenant-right appears to give the its two advantages, as they consider; first of t gives them additional credit with shop- rs in the locality; and, in the second place, rds them a reserve fund to fall back upon se they become bankrupt.

09. Have you much tenant-right in the es you look after in Kerry?—On some es there is tenant-right. On Lord Lans- e's estate tenant-right exists, but not to the it that it exists in the north of Ireland. e is considerable tenant-right, and it is gene- acknowledged. I may mention that when- a farm falls vacant on the estate, if permission en to the outgoing tenant to sell his interest, its in abundance are found ready to give r five years' rent to the outgoing tenant, lso to pay the landlord a rent increased by 20 to 30 per cent.

10. I believe that is the case with a great estates in Kerry?—I cannot speak accu- as to other estates in Kerry.

11. Would the taxation be increased by n of the valuation?—Certainly not; because tain sum is required for the support of the and for the support of the county, and of e if there be a larger valuation a smaller will produce the required sum.

12. In fact, the only taxation that would ncreased would be the income-tax?—The landlord would have to pay a little more income-tax.

4213. Have you any experience of the valuation staff?—Yes; I have had different dealings with Mr. Greene in getting from him copies of the Ordnance survey and valuations, and I may say that I have never met a public officer more courteous and reasonable in supplying all the information he could, and in getting work done upon reasonable terms. With regard to the revisor in Kerry (I think his name was Mr. Ryan), I have had various conversations with him, and I think him an extremely clever and extremely independent man, and admirably qualified for his duty.

4214. Do you think that the grand juries should control the valuation?—No; I think they should not control it beyond having the power of appeal.

4215. Do you think that the board of guardians ought to have a veto in the valuation of their particular district; do you think it would be an advantage?—It might be; but I am not aware of any point in which it would be.

4216. Mr. *Ayrton.*] They have a control to the extent of suggesting to the central board any changes that have taken place in the property, in order that they may be examined?—Yes; for the purposes of revision.

4217. I suppose that is the utmost control or interference that they could well exercise in the valuation, calling attention to alterations?—I can conceive a case in which it would be desirable that they should have more power than that; for instance, supposing that there was some particular locality or farm that was not sufficiently highly valued, the rates of the union would suffer in consequence; whereas the tenant would have a right of appeal if too high; I think it would be just that the board of guardians should have the right of appeal against the tenant, if the valuation was too low.

4218. They have the right at present, have they not?—Yes.

4219. Can you suggest any more economical method of conducting the valuation than that which is now in practice with regard to the revision?—I cannot; and the reason I cannot is on account of the great difficulties that stand in the way of getting an impartial valuation. It is so difficult to get a person of the class of life of a valuator that one can be quite certain will be competent in various ways.

4220. *Chairman.*] You stated that the valuation was useful for a number of purposes, as the foundation of general taxation, income-tax and grand jury cess; and you also stated that you thought it of service in bringing about a better understanding between landlord and tenant; I suppose all that would depend upon the fact of the valuation being a correct one?—Certainly.

4221. Instead of being of service in those cases, the valuation would aggravate the evils complained of, if it was not correct?—To a certain extent it would, but I think in Kerry all parties, to a great degree, recognise and acknowledge the fact, that the valuation generally is a good deal below the letting value.

4222. You state that the landlords pay all the rates in holdings under 4 *l.*?—Yes.

4223. Is that exactly correct?—That, of course, would only apply to cases where the valuation was less than the rent.

4224. Are you aware that by an Act of Par-

Mr. *J. T. Trench.*
24 June 1869.

liament passed some years after the poor-rate was originally introduced, there was a power vested in the landlords and tenants to agree that the payment of the rates should be, as it is in England and other countries, entirely by the tenant?—Yes, but that is an Act of Parliament that I have never known persons avail themselves of, except in one particular case, and in that case it was found so offensive to the tenants that the gentleman who introduced it was obliged afterward to abandon it.

4225. You only speak of your own knowledge as to the effect on some particular locality with which you are connected?—Yes.

4226. You are not aware that it is in various places extensively acted upon?—I am not aware that it is extensively acted upon.

4227. Do you consider it any advantage to the tenant, looking at the question at large, that the landlord should pay one half of the rate?—I consider it of enormous advantage; I do not think it is any financial advantage, but I think it is of great advantage for the establishment of a good feeling between the landlord and the tenant, and it is also very important that the landlords should have to pay half the poor rate, because, if they do not, probably they and their agents will not attend the board of guardians, and, consequently, there will not be that interchange of communication between the rural guardians and the landlords, which I believe to be the greatest advantage, and which takes place generally, in the case of most boards of guardians, once a week.

4228. Has the landlord, in case he is not an occupier, any power, by giving employment or otherwise, to diminish the amount of the poor rates?—Yes.

4229. How?—The more employment he gives the better, with regard to the rates.

4230. If he is not an occupier he can give no employment?—He might improve his estate.

4231. Mr. *Ayrton.*] That would involve occupation, would it not?—In one way.

4232. Mr. *M'Carthy Downing.*] He may improve his estate, and not be an occupier?—He need not necessarily be an occupier. For instance, he might drain farms which he had let to his tenants, and charge them a reasonable per-centage. He could give employment in that way, and in roads, and various things of that sort.

4233. *Chairman.*] You alluded to the payment of the rates by the landlord where the valuation was under 4 *l.*; do you think that that places the tenants in the rank of paupers?—No, I take it that a pauper is a man who has not the means of living. Many a man whose valuation is less than 4 *l.* has the means of living, although it may be a wretched living.

4234. Why are they excused, if under 4 *l.*, when the grand jury cess is paid by all?—I think it is objectionable; I do not see any good reason for it; it looks like charity, but I do not think it is real charity.

4235. Have you heard of any complaints made as to the enormous expense of those surveys that go by the name of townland and tenement valuations?—No.

4236. You have never heard any complaint?—No.

4237. Do you know the amount that those valuations cost Ireland?—I have not been employed upon them, and if I were to speak I should only speak from what I have read.

4238. You are not able to say what value has been got for this large expenditure of mon by the counties?—I have not compared the c with the value given, but the value given enormous, whatever the cost may be.

4239. You never heard any complaint as the 23,500 *l.* being expended on the tenem valuation?—No.

4240. Are you aware that the tenement val tion was but a revision of the townland valuati —I understood it to be a great deal more th the revision.

4241. You do not know of your own kn ledge?—I think on the face of it it must be mo because in the tenement valuation every field shown, and the townland valuation only sho the boundaries of the townlands.

4242. The other only shows the bounda within the original boundaries of the townlan —Yes, of course, the townland valuation was great use in making the tenement valuation.

4243. Are you aware that the valuation is p for exclusively by the counties?—No.

4244. Are you aware that the revisions paid half by the Consolidated Fund, and half the counties?—Yes, I am aware of that.

4245. Mr. *M'Carthy Downing.*] If I und stand you, you approve very much of the ra being divided between landlord and tenant? Yes, the poor rate.

4246. You said you thought it objectionable exempt tenements under 4 *l.*?—Yes.

4247. Are you aware that two Reports Committees of this House recommended that rate should be paid by the landlord?—No.

4248. Are you aware what the amount of rat upon a 4 *l.* or a 2 *l.* tenement would be. Do y know that it is sometimes as small a sum as 1½ or 2½ *d.* under the county cess?—It might be small as that.

4249. Do you not know?—It depends on size of the tenement.

4250. Supposing the rate to be 8 *d.* for half-year, and the valuation of the house to 2 *l.*, how much would that be?—Of course, t would be very small.

4251. Are you aware, or have you heard t distresses have been frequently made upon fortunate wretched people holding small te ments, for so small a sum as 5 *d.*?—I never he of such a case; it might occur, but it would an exception. Anyone having a tenement owing 5 *d.* would, of course, pay it.

4252. Do you know that it has been reco mended by two Committees of this House, t houses under 4 *l.* for county purposes should exempt, and the rates paid by the landlord? No.

4253. You are aware, of course, that the cou cess is at present paid altogether by the tena —Yes.

4254. Would you approve of the county c being divided between the landlord and tenant as the poor rate is?—Yes. With reg to the 4 *l.* valuation, I adhere to my opinion, t all tenants and landlords should go half and h

4255. Do you attend the presentment sessio —I do.

4256. You are aware that certain persons appointed as cesspayers to attend?—Yes.

4257. Are you also aware that the county has risen almost year after year, until it has become a very large and excessive charge u the counties?—I am not aware that it has ri excessively.

4258. Wo

8. Would you be surprised to hear that it
en in the county of Cork, from 20,000*l.* a
90,000*l.* ?—I am not acquainted with the
of Cork.

9. It has also risen in Kerry and Limerick
same proportion, within a considerable
, I admit. Bearing in mind that the county
ncreases very largely annually or decen-
, do you not think it is a wrong upon the
who has to pay that increased county cess
after year?—I think it is wrong that he
l pay the whole of it?—I think he should
f and half.

0. Do you not think that the whole system
work better, if it was paid half and half?
.

1. *Chairman.*] With regard to the increase
grand jury cess, are you aware it is owing
s which have been enacted for buildings, for
c asylums, for the valuation of Ireland, the
modation ordered by judges to be pro-
for gaols, and the compulsory presentments
Board of Works?—Certainly, the county
ow embraces things which it did not em-
formerly.

2. Mr. *Stacpoole.*] Do you say that, pro-
speaking, the charges for lunatic asylums
nfirmaries would be properly paid out of the
ate?—I think I would rather keep it under
unty cess.

3. *The O'Conor Don.*] I understood you
te that you did not consider that the ques-
of tenant-right should at all be taken into
nt in making a valuation of land?—Cer-
not.

4. Do you think that the rent should be
into calculation at all?—No.

5. Neither the one nor the other?—Neither
ne nor the other.

6. Mr. *Ayrton.*] Will you explain what
mean by rents?—I suppose The O'Conor
means the rents that are paid at the par-
r time by the occupying tenant for the use
land.

7. *The O'Conor Don.*] You do not con-
that the general rents in a locality or dis-
should be considered in making a valuation?
hink not.

8. I understand you to state that on
us occasions you have applied to the Valua-
Office for tracings of plans and maps?—

9. What description of documents are fur-
d from the Valuation Office; are you fur-
d with maps having all the tenement boun-
s on them?—I have been.

0. And with tenement lists with the names
occupiers?—Yes.

1. And the valuation?—Yes.

2. And I suppose you consider that it is a
enience?—A great convenience.

3. I understand you to state that it is sup-
upon very moderate terms?—Yes, very
rate terms.

4. On much more reasonable terms than
could get the work done yourself if you
to make it up from the public documents at
oards of guardians and other places?—No;
k not much less expense; but it saves trouble
rite to an office where you know you will
what is officially correct.

5. Colonel *Forde.*] At the poorhouse you
d not have the same means of getting what
want as you would at the Valuation Office in
7.

Dublin?—I think I should not; I am not quite certain. At any rate, I do not know that I should.

4276. Are copies of the Ordnance sheets and of the tenement valuation lodged with the boards of guardians for the use of the public?—In some cases; but only in some.

4277. They are not bound to be lodged there; it is a private arrangement made by the boards of guardians?—Quite so.

4278. Therefore you could not get what you require at all boards of guardians?—No.

4279. *The O'Conor Don.*] Can you give an idea of the charge that is made for these maps with the tenement boundaries marked on them? No, I cannot. I was desirous some time ago of getting a new set of maps with the valuations for the entire of Lord Lansdowne's estate, our own maps having been altered from time to time, and being rather worn; but when I wrote to Mr. Greene and ascertained what the cost would be, I found it was so considerable that I did not get them; I got only a few of the sheets that were particularly worn.

4280. Is the cost very much more than the cost of the plain Ordnance sheets would have been?—I was charged the price of the Ordnance sheet besides, as a separate item. The putting in the red lines and the numbers, and the writing out of the valuation to correspond, were of course charged for, and then there was added the cost of the maps, 5*s.* each; I think they are 2*s.* 6*d.* now.

4281. Do you consider the charge for putting in these lines and marking all the boundaries a very heavy charge?—No, not very heavy nor very light. I thought it exceedingly reasonable; but it extended over a large district, and the cost was so considerable that I deferred getting it done for a period.

4282. Sir *Frederick Heygate.*] You consider this valuation relatively a good one?—Yes.

4283. Has it ever come within your knowledge that good land in the counties with which you are connected is valued lower in proportion to poor land?—That is not my experience in the places I am acquainted with.

4284. You said you thought there should be a valuation once in 25 years?—Yes.

4285. That would be for Imperial purposes, would it not; for income-tax, for instance?—I think it would be very useful for all the purposes to which a valuation is applied, useful for taxation, and useful as between landlord and tenant.

4286. With regard to local taxation, such as poor-rate and county cess, it would not be required so often, would it?—I think it would; once every quarter of a century.

4287. With regard to the cost of these new valuations, who do you think should pay for them?—I think they ought to be paid for as they are at present, half by the counties and half by the Consolidated Fund.

4288. You think that a fair way of paying?—Yes; I dislike the principle so often advocated in Ireland of paying everything out of the Consolidated Fund. I do not think it is to the advantage of localities that they should not bear their fair share of taxation.

4289. In making a valuation, you said you would not take into consideration tenant-right or the rent; would you consider local taxation, for instance, the average amount of the poor-rate or the county cess?—I think the more independent

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the valuation is of such collateral matters the better. I would not give a decided opinion on the point. I have not considered it sufficiently.

4290. Is it not the case that the value of land in reality depends upon the surplus that will exist after making deductions for local taxation, the poor-rate, and county cess?—Yes; but the taxes are much more variable than the valuation; and if you make a valuation subject to the taxation of to-day, 10 years hence it may be an erroneous valuation. For whatever purpose the valuation is to be used, the existing taxation at the time of using it might be taken into consideration.

4291. Is not the variable amount of local taxation an argument for a frequent revision of the valuation?—Yes; to a certain extent.

4292. Mr. *Ayrton.*] Do you think it is a sound proposition that in ascertaining a man's income for the purpose of paying taxes, you should deduct the probable taxes he will have to pay?—Yes; such being a compulsory charge.

4293. If you want to ascertain a man's income for the purpose of paying taxes, upon what principle can you deduct the taxes he pays from his income?—I think it is right to deduct any national compulsory charge of that sort.

4294. Mr. *Pollard-Urquhart.*] Would you not rather regard a charge upon land not so much as a tax upon income as a deduction from his income before it came into his pocket?—Decidedly.

4295. Mr. *Ayrton.*] You are not ascertaining the abstract proposition of the income of the landlord, but ascertaining the actual value of the property for the purpose of making it subject to taxation?—Yes; but when you want to impose an income-tax, the first thing is to find out what the income is.

4296. Get rid of the word income-tax, and call it property-tax; if you were ascertaining the value of property for the purpose of taxation, upon what principle is it that you deduct the supposed probable taxation from the value of the property?—I think there are some purposes for which the valuation would be used, in which it would be better that the taxes were not taken into consideration. In other cases, such as income tax, I think it should be considered. That is why I said I did not wish to express an opinion.

4297. If you are told that none of the outgoings upon a house that a person expends can be deducted from the valuation of that house, upon what principle can you deduct probable taxation; must you not consider the actual value of the property, apart from any deductions, leaving the person to expend the value how he pleases?—No. I think in the present valuation, unless I am mistaken, the repairs and insurances are considered.

4298. Mr. *Pollard-Urquhart.*] Should you not call the actual value of property what remained after paying the expense of cultivation; the ordinary profits of the tenant, and the support of the helpless poor?—I think there are other considerations that would come in besides.

4299. Should you not say that all those considerations which I have named would come in?—Certainly.

4300. You said you thought it very desirable that there should be a re-valuation every quarter of a century; when you say re-valuation would you suggest an entirely new valuation, or merely a correction of the former valuation, supposing the former valuation to have been in these circumstances pretty correct?—By how much previous valuation was found to be correct at expiration of a quarter of a century, by so m there would be little change, but I think that valuation ought to be conducted in such a ma that the *bonâ fide* value of the property sh be ascertained, as it stood at the expiration quarter of a century.

4301. Take the year 1844, which is a qua of a century ago, should you not say there is s a difference in the value of land now and in 1 as would in your opinion call for a totally valuation, supposing that the valuation of had been complete and perfect as regards then state of Ireland?—I think it would be w the expense to the nation.

4302. An expense of a totally new valuat —I do.

4303. The price of butter and cattle ha risen since 1844, the price of cereal pro being the same, and some of the holdings b enlarged, do you not think that some of t things might be corrected, taking the old va tion as a basis?—I think that in making a valuation the old valuation might be used pe to a considerable extent, and the old maps considerable extent, but I do think, that matter of national expenditure, it would be w while for the nation to go to the expens making a new valuation every quarter of a tury; it would be costly, but it would wise.

4304. Mr. *Ayrton.*] Let me call your at tion to a provision in the Valuation Act; improvements within seven years are not t taken into account. Is not the result of kee the valuation permanent a great injustice t those persons who had improved their lands s years before the valuation, seeing that they be in perpetuity taxed upon the improved es whereas persons who effected improvem within the seven years, or after the valua would never be taxed for their improveme would not that be the result of a perma valuation?—Of course it would.

4305. Therefore a very great injustice w be done towards those persons who had impr their estates, seven years before the valuati their union?—I think it would come a heavy upon them. I would not say that it w be a great injustice. It is not possible to con a national valuation, doing absolute justice t parties.

4306. Are there not many cases in Irelan which money spent in improvements has equal to, and very much greater, than the v of the fee-simple of the land at the time it improved?—There are instances of it, but not think they are very numerous.

4307. Are there not many cases in which land has been brought into cultivation, and come very profitable and valuable?—There such cases, but I think if it was the law th valuation should be made every 25 years, that improvements made within the termin seven years should not be valued, people w arrange their expenditure accordingly.

4308. Then, the effect of that would be at a certain period justice would be done a tween one improved estate and another, by b ing them all to an improved standard of v tion?—Yes.

4309. And if you do not have that re-valu at certain periods, that justice is not don Quite so.

10. One man is paying, it may be, upon a good rental which is the result of improve-, whereas another man is paying upon a very ental, which is the value of his unimproved e?—I think the result would be some injus- but there would be greatly preponderating ce.

11. Mr. *Pollard-Urquhart.*] You said that re-valuation would not increase the local ion, seeing that the same sum was to be d, but supposing the rent to remain the same, d it not increase the tenant's share of taxa- as regards the poor-rate, and decrease the ord's share?—It would, but I think it would lo much harm to the tenant.

12. Do you think that any tenants view fear or apprehension a proposition for a new increased valuation lest it should increase share of the poor-rate?—Of course.

13. Do they actually?—I think they do. man who has made improvements would, of se, rather that the re-valuator did not come him.

14. Suppose the increased valuation was the all through the locality, the real effect ld be, not to increase local taxation, because same sum would be raised under any circum- ces, but merely to increase the tenant's share he same sum, and to decrease the landlord's? think it would alter the proportion as be- en landlord and tenant, where the valuation over the rent, but only in such cases.

15. Colonel *Forde.*] The landlord has to pay at any time?—Yes, and the apprehension the taxation would be increased because the ation would be increased would be an arith- ical fallacy.

16. It would not be a fallacy if the tenant ually had to pay a larger proportion of the e tax?—That would only occur where the ation was over the rent, which is very seldom case.

17. Mr. *Ayrton.*] What is your ground for uming that it is just that the Consolidated nd should pay half the expense of this valua- ?—Because the valuation is used in many perial respects; the nation would make use of valuation, for example, in the imposition of the ome-tax; therefore the nation ought to pay a re of it.

18. What are the national purposes the ue of which you would estimate at half the ense of this valuation?—The franchise is one the income-tax another.

19. You do not mention anything beyond franchise and the income-tax?—I think it uld contribute to establish confidence in the vernment, that there should be a just valua- n.

20. You mean in levying the income-tax tly?—For all purposes.

21. If that were the practical purpose for ich it was to be used, would it not seem to be t that the Government should bear the charge proportion to the extent to which it uses the uation for taxation, as compared with the extent which the local authorities use it for taxation? Yes.

22. Colonel *Forde.*] What are the purposes which the local authorities use it?—The nty cess, and the poor rates; and the franchise d the income-tax, are at least as material items those.

23. Mr. *Ayrton.*] What is the amount of the poor rate, and the other local rates, in the pound as compared with the income-tax?—A rate may be greater, but its importance is not therefore greater.

24. In your view, if the income were remitted the counties ought to bear the whole expense?—No; there is the franchise.

25. The franchise is a local matter, is it not? —No, I should call it a national matter, a matter of national importance.

26. You think that if the franchise were taken away from a borough, it would not be considered as a local grievance?—That is another matter. I am presuming that a representative Government is to continue to exist in this country, and, so long as it does, there must be a valuation.

27. Mr. *M'Carthy Downing.*] You are aware of the mode in which the valuation is at present made: "The valuation with regard to land shall be made upon an estimate of the net annual value thereof," with reference to the average prices of the several articles contained in the Act of Parliament?—Yes.

28. Do you not think that that is a fair mode of ascertaining the value of land, to value it upon an estimate of prices which are given in the Act, provided those prices are the prices of the day?—I think it is right that they should be a leading element in the valuation.

29. Are you aware that under the Act of Parliament there may be a re-valuation every 14 years, with the consent of the grand jury of the county?—Yes.

30. Are you aware that the Lord Lieutenant has the power every seven years to have a re-valuation if he pleases?—Yes, I believe that is the case; but I am not informed on that point.

31. The mode in which the value of houses is ascertained, is this: "Such valuation, with regard to houses and buildings, shall be made upon an estimate of the net annual value thereof, that is to say, the rent for which, one year with another the same might in its actual state be reasonably let from year to year, the probable average cost of repairs, insurance and other expenses if any, necessary to maintain the hereditament in its actual state, and all rates and taxes and public charges, if any, except tithe rent charge, being paid by the tenant;" do you approve of that, and do you think it a correct and just mode of ascertaining the value of property for taxation?—I think, with respect to houses, that it may be a correct principle to consider what rent a house would produce; house property differs materially from agricultural property on that particular point. For instance, a district may become unfashionable, and a house that cost 10,000 *l.* may not be worth 50 *l.* a year, because the district may be deserted; under those circumstances, the rent that a house would reasonably produce in the locality ought to be considered; I do not think that that argument would apply to an agricultural district with respect to the land. Then with regard to rates, I object, as I have already said, to the valuation being made upon the basis that the tenant pays the entire rate.

32. You do approve of the principle to a certain extent, with regard to houses, deducting rates, insurance, and so on?—I think all rates and taxes should be paid half and half by the landlord and tenant, whether in regard to land or houses, so as to give them a joint interest.

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4333. You are aware that in the valuation of land, a certain deduction is made for rates and taxes; that is a third?—Yes.

4334. If that mode of valuation were altered, would it not involve this; that the landlord should pay all the rates?—No.

4335. Why?—Because, however it might be, it could be arranged that the tenant should pay half, and the landlord half.

4336. You would take that into consideration only so far?—I would alter the principle or the terms of the valuation in that respect.

4337. You were asked for what purposes the valuation is used by the Government; are you aware as a grand juror that there are compulsory presentments, which the grand jury are obliged to pass for Imperial purposes?—Yes; I do not know whether you call a compulsory charge for re-valuation Imperial, or not.

4338. You have said it was Imperial?—It is used for Imperial purposes to a certain extent. It is not what might be called Imperial in the strict sense of the word, because it is used for other purposes.

4339. At all events, compulsory orders are issued, which the grand jury are obliged to obey?—Yes.

4340. Mr. *Ayrton.*] For Imperial purposes?—If you choose to call valuation an Imperial purpose.

4341. Mr. *M'Carthy Downing.*] For lunatic asylums?—I would not call a lunatic asylum Imperial.

4342. Those are compulsory presentments?—Yes.

4343. For gaols?—Yes.

4344. Are those Imperial?—They are contracts that have been made by the county for the advantage of the district.

4345. We are all one nation?—Everything is Imperial in that view.

4346. Mr. *Ayrton.*] A county gaol you call a county purpose, I presume?—Yes.

4347. And convict prisons an Imperial purpose?—Yes.

4348. Compulsory presentments are not made for convict prisons, but for county prisons?—Yes.

4349. Mr. *M'Carthy Downing.*] Do you not think that the Government of the day have received as much benefit from the valuation, and used it for as many purposes as the local gentry?—Yes, I have said so.

4350. With regard to the maps that have cost so much money, are they not of infinite advantage to the Government?—They are of great value to the Government.

4351. Do you not think that in a military point of view they are of vast benefit?—No; I think they are of some benefit, but not of vast benefit.

4352. Do you not think that they would be very useful to a military commander who had never been in Ireland before, in pointing out the roads?—They would be of some use to him.

4353. *Chairman.*] You say that lunatic asylums, in your opinion, are not for Imperial purposes?—Yes.

4354. I presume they are for charitable purposes, for poor-law purposes?—They are partly charitable and partly for the safety of the country. If the lunatics were all abroad they might do an injury. Lunatic asylums are partly protective.

4355. Is that Imperial or local?—It is of so Imperial value, but I cannot call the tax an I perial tax.

4356. Mr. *Ayrton.*] You were asked with ference to the principle of the valuation of house what is your view of the application of that pri ciple to the country generally; to arrive at t rent that a tenant would pay one year wi another, he doing all that is necessary to keep t property in a state to command that rent, a paying local taxation?—Considering all the pu poses that it would be used for, I am not prepar to say that that would be a sufficient princi for the imposition of the tax throughout t country.

4357. Is not that the object to be arrived at all the detailed arrangements for valuation, ascertain the rent which property would let fo its fair letting value to a tenant one year w another, apart from any special arrangeme between landlord and tenant; the market val which the property would let for, supposing it be let at the best rent that it would command?—Yes, I think so, in the main; but of course I not contradict my original statement, that t rent which is habitually paid in a locality shou not be considered.

4358. Because that may be subject to vario considerations?—Certainly.

4359. Which have nothing to do with the i trinsic value of the property?—Yes.

4360. And which in many cases would ve much mislead?—Quite so.

4361. *Chairman.*] Are you aware that since 18 3,000,000 *l.* of taxation has been annually plac upon Ireland for Imperial and local purposes?—I am not accurately informed upon that point.

4362. Would you be very much surprised hear that the Board of Valuation, from the co mencement to the present time, has cost Irela a million of money?—I forget how many ye it has been in existence. My impression is, th the country received its full value if it did cos million; that would be my decided impression.

4363. And for that expenditure, we have document, which is not an accurate one, eith actually or relatively?—I think you have got t that expenditure the most perfect and beauti survey of any country in the whole world.

4364. Will you give your reasons for th statement?—I have been in different countri and have made inquiries upon the subject, and have never been able to discover anything of t kind. With respect to the valuation, it is n perfect, and I have pointed out the various r spects in which it is imperfect. There are great many counties in Ireland where the valu tion approximates much more to the real val of the land. Although the counties are not r latively well valued, the different farms are.

4364.* Have you seen the valuations France, Belgium, Austria, or in any country Europe?—I have not.

4365. Mr. *Stacpoole.*] You think there shou be a valuation every 25 years?—I think so.

4366. I suppose you are aware that the visors go down periodically to make alteration —To make alterations of boundaries.

4367. If these revisors were properly qualifi could they not correct the valuation from time time if they saw any material difference?—have considered that point, and I think it wo be quite impossible that the revising staff cou carry on a constant or even an occasional valuati

ation. Re-valuation is a most difficult thing
n you consider the number of influences that
rought to bear upon the valuator, and the
me knowledge, courage, and acuteness he
possess, in order to make a reasonable
ation.

68. Are you aware that when the revisor
down, if a house is being built upon land,
an increase the valuation?—Yes.

69. If he can do it in that instance, why not
thers?—It might be done in a trifling case
hat sort, but I do not think it would bear
nsion to the whole country.

70. Supposing the law to remain as it is,
regard to the county cess, would you see
objection to having the charge for the lunatic
ums and infirmaries transferred to the poor-
, so that the landlord might pay his fair pro-
on?—I should object to that, and for this
n. The administration of the poor-rate
be in the hands of the guardians; and the
rdians, being scattered little communities all
the country, they could not possibly deal
a central question like that of a county
tic asylum.

71. If a rate for the asylum were placed
n the county at large, might not a portion of
attached to the poor-rate?—I should object
tax being imposed upon any people who had
a share in the imposition of the tax.

72. Mr. *M'Carthy Downing.*] You are aware
there is an appeal against a poor-law valua-
?—Yes.

73. Would you not prefer that the appeal
ld be direct to the chairman of the quarter
ons rather than to the magistrates gene-
?—No; I think it better that the magis-
s of the district should have a voice with the
rman.

74. Do you not think that those gentlemen
often influenced by local feeling?—I think
the magistrates of Ireland are, on the whole,
onest body of men.

75. I am only upon the question of valua-
?—I think, on the point of valuation, they
honest.

76. Are they not directly interested in the
al?—Yes; but their interests, I hope, would
guide their judgments.

77. Would you say it was proper to appeal
tribunal that was interested in the result of
appeal; ought they not to be above sus-
n?—I am not sure that they would be in-
sted in it. One magistrate, if he happened
e an owner or agent over the particular farm
re an appeal was made, might be interested,
I do not think the other magistrates would;
I think that he, as a matter of good taste,
ld withdraw from the bench.

78. Mr. *Ayrton.*] He would be bound to do
y law, would he not?—Yes.

79. Mr. *M'Carthy Downing.*] Take the case
he very large estate of which you are the
nt; suppose there are appeals from that estate,
that two or three of them may settle the
principle that is involved?—I cannot suppose the case of a whole parish appealing; one tenant appeals with regard to another.

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4380. If one tenant succeeds there may be 50 appeals afterwards?—I do not think that follows; because, as of course you are aware, the appeal must always be made by a tenant against his valuation as compared with another man's valuation.

4381. I think you are wrong; if there is a new valuation, every man has a right to appeal, whether as against the valuation of another or not?—There is no power of appeal now; but when the valuation was made the only way in which anybody could appeal was the way I have stated.

4382. Do you mean that a man has no right to say, "My land is valued at 30 *l.*, and I am ready to prove that it ought not to be valued at more than 20 *l.*?—I mean to say that distinctly.

4383. That was the law?—The only way was to appeal relatively; a man must say, "My farm is valued too high as compared with such a man's."

4384. You are not speaking of the present time?—I am speaking of the original valuation.

4385. I am referring to a new valuation, upon which every man would have a right to appeal. Suppose, for instance, that there were appeals from Lord Lansdowne's estate: if you took a certain view, might you not have an interest in the success of certain appeals by his tenants?—Yes.

4386. You are a magistrate?—Yes.

4387. And you have considerable influence?—Yes.

4388. Supposing you were to exercise that influence (I am quite sure you would not), would not an appeal to such a tribunal be an unfair one?—If I exercised it, certainly.

4389. Would you not be in a position to exercise it?—No; because magistrates are bound not to sit in cases in which they are interested.

4390. Would you have an interest?—Not as a magistrate.

4391. Do you not think it would be better that the appeal should be to the chairman alone?—I do not think so.

4392. Do you not think that the people should be satisfied that the tribunal to which they appeal is above suspicion?—I think they would be satisfied if it was referred to the magistrates.

4393. That is your individual opinion?—That is my individual opinion; the only opinion I can give.

4394. The *Chairman.*] The inquiry would be as to a matter of fact, and not as to a matter of law?—It would.

4395. Mr. *Herbert.*] Do you think that the people are generally satisfied with the way in which the magistrates do their work, and with their decisions?—I do; and I think a proof of that is to be found in the fact that people now appeal to law rather than to sticks and stones, as they used to do.

Monday, 28th June 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. Fitzwilliam Dick.
Mr. M'Carthy Downing.
Colonel Forde.
Mr. Chichester Fortescue.
Colonel French.
Mr. Herbert.
The O'Conor Don.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. THOMAS O'BRIEN, called in; and Examined.

Mr. *T. O'Brien.*

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4396. *Chairman.*] YOU are a Magistrate of the county of Cork?—Yes.

4397. Do you live in the county?—I do.

4398. Have you taken much trouble in inquiring into the valuations for poor law and other purposes?—Yes; I am Chairman of Mitchelstown Board of Guardians.

4399. Can you give the Committee some evidence as to how those valuations have been carried out?—To a certain extent.

4400. Mr. *M'Carthy Downing.*] I believe you are a landed proprietor in the counties of Cork and Tipperary?—Yes, in Tipperary, and occupier in the county Cork.

4401. I believe you are a rather extensive land agent?—Yes; I am a land agent.

4402. Have you attended very closely to your duties as chairman of your board?—I have.

4403. How many years have you been a guardian?—For the last 30 years.

4404. Were you employed on the original valuation for poor rate purposes?—I was.

4405. I believe the appointment of the valuation at that period was with the Poor Law Commissioners?—Yes; for a number of years.

4406. Do you know when it was transferred to the General Valuation Office?—At the completion of the valuation; Griffith's Valuation, as we call it.

4407. Do you remember under what Act of Parliament?—The 9th & 10th Victoria was the first.

4408. Did you value any unions in Ireland?—I did.

4409. Will you tell the Committee what unions?—I valued Cashel Union in the year 1839; I valued Listowel Union, in the county of Kerry, in 1840 or 1841; and in the same year I valued Killarney Union. It may have gone into 1842.

4410. You have practical knowledge of the value of land?—Yes.

4411. Do you consider that the valuation of Ireland at present is a low valuation compared with the rents?—Very low.

4412. Have you been able to ascertain, so as to inform the Committee, the average valuation per acre of certain unions?—Yes; first, there is Kilmallock Union, the best land in Ireland, Golden Vale, as it is called; that is valued should say, about 16 *s.* per statute acre. T there is Limerick Union, also very good l which is valued at 11 *s.* 4 *d.* per acre. Ti rary Union, also very superior land, is value 13 *s.* per acre; Fermoy Union, 11 *s.* per a Cashel Union, 11 *s.* 6 *d.* per acre. Then I c to a very low union, Oughterard, which is val at 1 *s.* 6 *d.*

4413. Where is that union?—It is in Galw Mitchelstown Union, of which I am chairm I should say is valued at about 9 *s.* 6 *d.* or 9 *s.* per acre.

4414. Can you give the Committee any in mation as regards the rental of your own uni —I consider that the rental must be 30 or 40 cent. in excess of the valuation.

4415. I take it for granted, from what said, that you think it is necessary that t should be a new valuation?—Most undoubted

4416. You are aware that the poor rate is lected upon the general valuation?—Yes.

4417. You consider it a very important offi —I do.

4418. As regards the effect of this low val tion, as between landlord and tenant, do think that it in any way affects the interes the tenants to increase the valuation?—Not the law stands at present; the valuation of land being, 13,117,847 *l.* If it was only six lions, as long as the law remains as it is would make no difference; the only eff would be that the poundage rate would up.

4419. Because a certain sum has to be raise —Yes.

4420. No matter upon what the valuatio based, the rate is at present payable half-a half between the landlord and tenant?—D dedly so.

4421. Do you know from your own experie that that was not the basis upon which the p ment of the rate was originally made?—C tainly not; the 64th section of the first P Law Act said that the valuation was to based on the rent which, one year with other, the property would produce. That c

tinu

ied in existence until it was repealed by the eral Valuation Acts.

422. Will you look at that schedule (*handing same to the Witness*)?—This is the second edule to the first Poor Law Act.

423. Do you find in that schedule two columns, nd 10, one giving the tenant's proportion of rate, and the other the landlord's proportion he rate?—Yes.

424. That being the case, there was no diffi- y in arriving at what the landlord's rent was? Certainly not. Suppose the rate was a shilling he pound, and the amount of the valuation *l.*, 5 *l.* would then have to be raised; if I saw he landlord's column 4 *l.*, and in the tenant's mn 1 *l.*, it would simply be a matter of calcu- on. Under the first Poor Law Act the land- was liable to pay the poundage rate for every nd of rent he received. Sixpence being a tiple, the fortieth part of a pound, if you tiply forty by four you get 160, and 160 *l.* the rent.

425. So that under the terms of that schedule y tenant's rent could be easily ascertained? es, any person making a calculation could rtain it.

426. At that time the tenant had a right to uct half the poundage rate for every pound of he paid?—Decidedly.

427. That was altered by the 6th & 7th Vict.? y the 13th & 14th Vict.

428. The 6th & 7th gave the Commissioners er to alter the form of the schedule?—Yes.

429. Did the Commissioners, under that Act, r the form of the schedule?—Yes, that is the ent schedule.

430. Omitting columns 9 and 10?—They ted columns 9, 10, 11, 12, 13, 14, 15, and 16.

431. Those columns that you have referred to the columns showing the tenant's repairs, and landlord's repairs?—Yes; first there are the llord's rates, then the tenant's rates, the land- 's taxes and other public charges, tenant's s and other public charges, landlord's repairs insurances, tenant's repairs and insurances, llord's and other expenses; all those are left

432. Do you approve of a power being dele- d to anyone, the General Valuation Com- ioner for instance, to form any schedule that ay think proper?—Decidedly it is a power I would not wish to entrust to anyone; I ld say that Parliament ought to prescribe the dule.

433. The 12th & 13th Vict. was then passed? es.

434. Which deprived the tenant of the benefit he had under the first Act, and made the rate able between landlord and tenant, half-and- ?—Yes.

435. Suppose that the valuation was higher the rent, the tenant would have to pay more he rate than the landlord?—Certainly.

436. That is so at present?—Yes.

437. Mr. *Ayrton.*] How is that. If two per- pay a thing in halves, how can one pay more another?—Suppose the rent is 100 *l.* and valuation is 160 *l.*, then it is half-and-half; if the valuation is 100 *l.* and the rent only , the landlord will only allow the tenant for 80 *l.*, and the tenant is actually mulcted in additional 20 *l.*

438. The landlord only allows half the pound- rate upon 80 *l.*?—Upon 80 *l.*

439. Instead of his moiety upon 100 *l.*?—Exactly; that is the law.

440. *The O'Conor Don.*] It is the Poor Law Act to which you are now referring?—Decidedly.

441. Mr. *M'Carthy Downing.*] When you say that in your opinion there ought to be a new valuation, would you in any way qualify that, or annex any condition to it?—I would. If you leave the law as it is at present, I think it is quite immaterial whether you have a high or a low valuation, because a certain sum has to be met. But looking at it as I do, as a remarkably low valuation, there could be no benefit to the tenant unless you restore the law to what it was by the equitable condition under the 1st & 2nd Vict., which was continued until the passing of the 13th & 14th Vict.

4442. Will you illustrate what you conceive to be the injustice of the present arrangement; take the case of two proprietors whose lands adjoin each other; one lets his land at a moderate rent, say 100 *l.* a year; the other, having an equal quantity of land of an equal value, lets it at 120 *l.* or 130 *l.* a year. Suppose there is a shilling poundage, is not the tenant in the latter case placed in a worse position because he pays a higher rent?—Decidedly so. In the case of the man who pays a fair rent, the rate is divided half-and-half between him and the landlord; but if he pays 130 *l.* a year, he is allowed no more, and he has not a beneficial interest.

4443. If the law was, as you say it ought to be, he would be allowed half the poundage rate upon 130 *l.*?—Yes.

4444. The landlord would suffer to a small extent?—Yes; allow me to add, that on the 30 *l.* or 40 *l.* to which you allude, the rack-rent, the landlord escapes taxation altogether, Imperial taxation and poor rates; if he has a demesne of his own, the valuation being low, as it is now, he escapes taxation to a certain extent, because of the present low value of the land.

4445. If I understand you aright, you think that the tenant farmer at this moment suffers by reason of the low valuation?—I do.

4446. Because there is a large quantity of demesne lands in Ireland, large extensive farms which landlords themselves occupy, and which of course the tenant has nothing to pay to; and if there was a higher valuation they would have to pay upon that high valuation, which would, to some extent, reduce the general rate upon the public at large?—Provided the principle of the 1st & 2nd Vict. was restored, of course it would have that effect.

4447. You say the present valuation of Ireland is 13,000,000 *l.*?—About that; but a little more.

4448. What do you consider the actual rental of Ireland?—It must be about 18 millions, and the landlords escape taxation on the difference. There is no mistake about that.

4449. Do you consider that the valuation as it exists is relative?—I do not believe it is.

4450. Mr. *Stacpoole.*] Would you approve of the valuation in Ireland being raised to the amount of the rental?—Not altogether. I think the valuation should be made on the general average letting value of land, not taking the rack-rent into account, but taking into account the average value. I may say that the present valuation is little relied on by any one; it has nothing in it to guide anyone, not the least; on the contrary, it has done a great deal of harm.

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4451. Mr. *M'Carthy Downing.*] You say that you valued Killarney Union, which has an immense amount of poor, coarse land?—Yes.

4452. And also Cashel Union?—I did.

4453. It is prime land there?—Yes.

4454. In your opinion, have the prime lands been valued higher relatively than what we call coarse land?—Under Griffith's Valuation, the prime lands have been valued a great deal lower. I am now speaking of my own union, Mitchelstown.

4455. You think that the prime lands are valued lower as compared with the coarse lands?—I think the prime lands are valued much lower, that is, taking the test of rents.

4456. In what year was Mitchelstown Union valued?—In 1852 and 1853; it is valued at about 49,000 *l.*

4457. As chairman of your board, it is of course your province and duty to attend to the revision?—Yes.

4458. And you have attended to it?—I have.

4459. Are you aware that under the Act of Parliament there is no power in the revisor to add to the valuation of land?—He has no power to add to the valuation of land.

4460. Are you aware that that has ever been done?—Yes, it has been done this very year.

4461. Do you mean to say that you are aware that a revisor has added to the valuation of land this year?—Yes.

4462. Can you mention such a case?—I can.

4463. Is it in Mitchelstown Union?—It is in the Mitchelstown Union.

4464. Be good enough to inform the Committee of the particulars of the case?—There is a townland in the electoral division of Mitchelstown, Killicane, where Mr. John Fraser is a tenant and also owner. The valuation of his property, omitting shillings and pence, was, I think, 102 *l.*; it is now 120 *l.* I asked the clerk why that was done, seeing that it was contrary to law; he said that Mr. Robert Mayne, who was the valuator, told him that the amount was too low as compared with the other valuations, and that he raised it by 18 *l.*, making the amount 120 *l.*

4465. Does that valuation now stand upon the books?—It stands on the last made rate in Mitchelstown Union, 120 *l.* instead of 102 *l.* I said that it was altogether illegal, and that the valuator had no power to do it.

4466. Was there any new house built upon the farm that would justify the increase?—Certainly not. In going over the valuation books, which are curiosities in themselves, I saw within the last 10 days the valuation of this land.

4467. You say that no house has been built upon it?—No; that would be in another column.

4468. Mr. *Stacpoole.*] Was there any house on it?—No; at any rate it was not in that column.

4469. Are you quite certain that there was no house built?—I am; it is in the land column; there is a column for houses, and there is a column for land.

4470. Mr. *Ayrton.*] When did all this happen?—Last February. We made the rate, I think, on the 23rd March last, and the rate was signed with that alteration in it.

4471. Mr. *M'Carthy Downing.*] Are you aware that the actual necessary repairs of houses have been taken into account, and an increased value put upon them in consequence?—Yes. Whenever they come and see the least repairs, new slates on a house, or anything of that kind, the raise the value.

4472. Do you know that the fact of a hou being merely new slated, has led them to put increase on the valuation?—I do.

4473. I believe that the valuation of houses important many ways. Are you aware th publicans pay their license upon the valuatio —I am.

4474. And are you aware that complaints ha been frequently made of their valuations bei raised?—Certainly.

4475. And consequently their licenses bei raised?—Certainly.

4476. How many unions are there in t county of Cork?—Seventeen.

4477. I believe they are all very large unio —They are large unions.

4478. Have you ascertained what is the ann cost of the revision for the county of Cork?- have seen the amount stated.

4479. What is the amount?—I believe it 2,069*l.*

4480. You say that there are 17 unions in t county of Cork?—Yes.

4481. I believe that the duties of the clerk a union are very onerous?—Very; they have make Parliamentary Returns and things of t kind.

4482. I believe they have books to make with great accuracy containing a great num of columns?—They have the rate books.

4483. Do they make those rate books ev year?—Yes; and in some unions twice a ye

4484. I believe they are obliged to atten certain number of hours each day?—Yes, f 10 till 4.

4485. And beyond those hours they h duties to discharge?—Yes, they have a g deal of work in the way of correspondence.

4486. Would you say that the duties of th 17 unions in the county of Cork are greatly excess of any duty or business attached to revision of the county?—Tenfold more.

4487. What is the annual cost of those clerks?—I should say that the 17 clerks in county of Cork do not altogether receive 1,8

4488. So that the revision of the county a ally costs more than the 17 unions which managed by 17 clerks?—Certainly, altho having ten times as much work to do.

4489. Have you received any new books f the General Valuation Office within the last years?—No, nor within the last 10 or 12 ye

4490. Are you quite sure of that?—I am.

4491. Before you came here, did you m inquiry upon that point from the clerk?—I I got him to show me the books, and I exam them very closely.

4492. When the books come down, do you it to be your duty as chairman to examine th —Sometimes I do.

4493. Be good enough to tell the Co mm of what those books consist?—The books co of a number of leaves, a cover attached to t with a bit of tape running through the cover long as it is tied you may call it a book, bu any time you can knock it into leaves. It great mistake to suppose that they are new b at all; in making the revision they inte until the interlining can go no further. they have these new leaves out and dried, they put in one or two in place of the old o

4494. When a book goes down, instead

g a new book, it is merely an old one with a leaf?—That is all I have seen. It is very niously done.

95. You say that for 10 or 12 years there never been a new book given to your union? have been so informed. I have asked the tion of the clerk, and he says, "I have been r 12 years clerk of the union, and I never ived what I call a new book."

96. Mr. *Stacpoole.*] You said that the valua- of Ireland was 13,000,000 *l.*, and that the al was about 18,000,000 *l.*, and you stated that would not have the rental and the valuation same; will you state roughly what you k a fair valuation would be?—I think that a valuation, to be in any way respected and n as a criterion by the country, and accepted he landlords and tenants, should be at least 00,000 *l.*

97. Mr. *M'Carthy Downing.*] When you valuing the unions you have mentioned, did always ascertain the rent paid by the tenant? es; I could not fill up the landlord's column out it.

98. Did you ascertain that by looking at the nt's receipt?—Yes; and often by applying e landlord.

99. If you had any doubt?—If I had the doubt.

00. Do you know what is the annual cost of ne clerks of the poor law unions in Ireland? here are 163 poor law unions. I do not think the clerks have on an average 100 *l.* a-year. not including what we pay for the revision.

01. That would be about 17,000 *l.* a year? s.

02. Are you aware of the cost of the annual ion?—I have seen it stated at 24,500 *l.*

03. You said that you thought it was abso- y necessary that there should be a new valua- —I think so, if there is a change in the

04. As regards the payment of the rate?—

05. Are you of opinion that there ought to change in the department previous to any valuation?—I am clearly of that opinion.

06. Do you think that it gives satisfaction the department should be under the control power of one individual?—Certainly not.

07. Are you aware that under the Medical ities Act the Commissioner in that depart- forms part of the Poor Law Board?—Yes; McDonnell.

08. Would you suggest to the Committee lteration in the department that you think be satisfactory, and give confidence to the ?—Before the present valuation came into tion the Poor Law Commissioners appointed aluators. I think that whoever is appointed issioner of Valuation should be associated the Poor Law Board, by which means he receive information and facilities from of unions that otherwise he would not. I suggest that in the appointment of officers he framing of general rules the Poor Law issioners and the Commissioner of Valua- hould sit together, and that the Commis- himself should do nothing of that kind nt receiving their sanction.

09. You do not think it right or advisable ny one man should have the power or con- xercised in that department at present?—I very reason to think so, in many ways.

4510. Are you of opinion that the appointment should be competitive; that those persons should be employed who, by an examination at the joint board you describe, should prove themselves most competent to discharge the duties of valuators?—I am; I believe the Poor Law Commissioners discharge their duties with great satisfaction to the country. I believe also that we have a very able and efficient man as Chief Commissioner in Mr. Power. I think there would be every safety in entrusting to him and the other Commissioners the examination of the men who should be sent out as valuators. Under the present system, persons may be appointed who are very efficient in regard to figures, but have very little knowledge of land.

4511. At all events, whoever the Commissioners may be, you think that the present system requires to be altered?—Decidedly.

4512. You are aware that under the Acts there is an appeal against the valuation?—Yes, under the 106th section of the first Poor Law Act.

4513. And, under a new valuation, if a man thought it excessive or otherwise, he would have a right of appeal?—Yes.

4514. I think you said you were a magistrate for the county of Cork?—Yes.

4515. Do you think that the appeal ought to be made to the Chairman of Quarter Sessions alone, or to the general body of the magistrates?—I think the appeal should be brought to the civil side of the court, as there is a good deal of law in the matter. We have an appeal from our union which is to come on on the 2nd of July before Mr. Leahy, the barrister, and it involves a great deal of law. I think it would be better to leave it altogether to the barrister.

4516. You would leave the whole appeal, it being a civil matter, to the chairman alone?—Yes.

4517. *Chairman.*] Although the appeal is on the question of value alone?—It may be the substitution of a name, or some other matter.

4518. Mr. *M'Carthy Downing.*] You think that an appeal in which there might be an interest felt, affecting a class, should be left to a lawyer wholly unconnected with the district?—Certainly; he would hear the evidence, and decide the question as he decides everything else.

4519. If the valuation was once made, when would it be necessary, in your opinion, to make another?—Not in the present generation; not for the next 50 years, unless some extraordinary occurrence took place to alter the valuation and the face of the country. Leases and agreements between landlords and tenants have been in existence, and I have not seen any increase that would warrant such a thing as a new valuation sooner than 50 or 60 years, unless something extraordinary happened.

4520. If a new valuation was made, what do you think ought to be the annual cost of the revision?—I have seen a great deal of the revisions of my own place. I recollect on one occasion I got the clerk to write to Sir Richard Griffith, to tell him that there was no need of a revision; when the revisor came down, the clerk said that we did not ask for the revision. He replied, "I do not care whether you did or not; it is not the Board that pay the expense." The clerk informed me of that.

4521. What do you think should be the annual cost of the revision?—Before the medical charities we had seven Poor Law Inspectors who had very

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onerous duties to perform. They had to go from union to union; if Ireland was divided into districts, I think six revisors would be quite sufficient for the country, and I think they should pay their own expenses; receiving about 250 *l.* a year each salary; that would be 1,500 *l.*; at all events, 2,000 *l.* would be ample; that should be the maximum.

4522. Do you know what the inspectors, who you say had very onerous duties to perform, and a great deal of travelling to do, received in the way of salary?—Their salary is 750 *l.* a year, but they are very superior men; the very ablest and best class of public officers we have in the country.

4523. Did they pay their own hotel expenses?—Yes; they are only allowed the expense of travelling; that is car-hire.

4524. Can you tell how many inspectors we haye in all Ireland?—Eleven, medical inspectors and all.

4525. Have you in your capacity as Chairman of Mitchelstown Board of Guardians, frequently seen the revisor?—I never saw him; he never called on me on board days.

4526. What time do you think it would take a competent man to discharge the duties of revisor?—The revision is a very small matter. I do not think there are more than 10 or 12 cases. I suppose the revision in my union would affect changes in some 200 names. We, as the board of guardians, have full power of doing that under the 25th section of the 15th & 16th Vict.; where marriages take place, and there are any divisions, the families themselves arrange the matter, and they would be very well satisfied to leave it so; but as soon as the revisors hear of it, they come and make a revision of everything they possibly can. In the case of new houses, and things of that sort, they also make changes.

4527. Are you aware that under the 17 Vict. c. 8, fisheries, railways, canals, roads, bridges, mines, and gas-works, are supposed to require constant revision, and that power is given for that purpose?—Yes.

4528. Are you aware whether under any section of that Act, it is in the discretion of the guardians whether that should be done or not?—The 4th section says that the guardians are to give their opinion; but that has fallen into disuse, for our opinion is never asked.

4529. You allude to the section which says, "He shall transmit the list so made out by him to the Commissioner of Valuation, with the opinion of the board of guardians, whether such revision is necessary, on account of such changes or alterations?"—Yes.

4530. You say that has never been complied with to your knowledge; that the list has never been laid before you?—It has been laid before us.

4531. And have you given your opinion upon it?—We have sometimes called for a revision; sometimes we have said there was no occasion for a revision, still a revision took place, and we were told that it was not we who paid; the clerk was told that.

4532. I believe the clerks of the unions are paid an annual sum in connection with the Parliamentary revision?—They are.

4533. Do you know what it amounts to?—Our union is a small one, and we pay 20 *l.* to our clerk. There are 163 unions in Ireland, and 20 *l.* each would amount to over 3,000 *l.*

4534. Is that paid out of the rates?—It is paid altogether out of the rates.

4535. Not out of the Consolidated Fund?—They have never recouped a penny of that.

4536. You are aware that the county cess has almost yearly increased until it has become so large a tax that it amounts to more than 1,000,000*l.*—Yes.

4537. Do you think it would be just or fair that it should be apportioned between landlord and tenant?—I do.

4538. Do you think that there is a very strong feeling in the country in favour of that arrangement?—Decidedly.

4539. Do you think that the people feel that they are wronged in consequence of that not being done?—That is the impression.

4540. A very strong feeling exists, I believe, upon that subject?—A very strong feeling. The increase of the county cess has arisen to a great extent from what we call mandatory presentments. In the county of Cork those mandatory presentments amount to about 7 *d.* in the pound and exceed on the agerage 30,000 *l.* a year. We have no control over that expenditure; I think it is right to distinguish that from the baronial charge. I must add that our roads and bridges and the improvements that have taken place in the county, are worth the money. Manual labour is nearly double what it was 15 or 16 years ago; we have excellent surveyors in the county who make the contractors do their work well, and the contractors are complaining that they do not get a farthing profit.

4541. *Chairman.*] I believe nothing can be lower than the sum of money for which 50,000 miles of road are kept in repair?—Nothing can be lower; we have always taken the lowest contracts.

4542. You are aware that the lunatic asylum form a very heavy compulsory charge?—Very heavy.

4543. The grand juries have no authority in the matter?—No, not the least; the presentments are compulsory.

4544. Are there a number of others of the same description?—Yes.

4545. And to this species of presentments you chiefly attribute the great rise in the amount of the cess levied by the grand juries?—Yes, and also to the excess of mileage in the roads and the high price of labour, which is double what it used to be, and I hope it will get still higher; I like a man to get fair wages for a fair day's work.

4546. *The O'Conor Don.*] I understood you to state that you were employed in the valuation of land; was that under the General Valuation Office?—No, it was under the Poor Law Commissioners in 1839, 1840, 1841, and, I believe, part of 1842.

4547. In the first part of your evidence I understood you to raise objections to the mode in which the poor rates are at present levied?—Yes.

4548. The objections then were against the Poor Law Acts, and not against the Valuation Acts?—The objections decidedly were against the Poor Law Acts; anything of equity in the first Poor Law Act was stamped out by the 15th & 14th Vict. c. 104, and it made no difference whether Ireland was valued at 13,000,000*l.* 6,000,000 *l.* since that period.

4549. Your objections relate to the changes made in the poor law?—Yes.

4550. I understood

4550. I understood you to state that the rental Ireland is about 18,000,000 *l.*, and the valun about 13,000,000 *l.* ?—Yes.

4551. You then went on to state that the proetors escaped taxation upon the difference been those sums?—Yes, no doubt of it.

4552. Does that answer apply to local taxation, h as the poor rate and county cess?—Certly.

4553. How do you make that out?—Very ily. Suppose a man is valued at 100 *l.* a year, l he pays the landlord 160 *l.* a year.

4554. You are going to explain what takes ce when the valuation is low and the rent high, that is not an answer to my question. You ted broadly that proprietors escaped taxation n the difference between the 13,000,000 *l.* and 18,000,000 *l.*; do they escape local taxation? Of course they do.

4555. With regard to local taxation, does it tter at all whether the basis on which it is ed is a high or a low one, when the amount t is to be raised is a fixed sum?—Not as the at present stands.

4556. If the law remained as it is at present, increase in the valuation would not increase local taxation of the proprietors of land?—rtainly not; half-and-half.

4557. Then the fact of the valuation being low s not make the proprietors escape local taxn?—Certainly it does; if you contrast the t as it is now is——

4558. I am not speaking of the Poor Law t. The fact of the valuation being low does not ke the proprietors escape local taxation?—ey escape local taxation on the rent they reve, that is the rack rent. Suppose the case of o proprietors, one receiving 100 *l.* a year on a tain farm, and the other 140 *l.* on another farm; proprietor receiving 100 *l.* escapes nothing; proprietor receiving 140 *l.* is only taxed on 0 *l.*, and he escapes on the 40 *l.*

4559. *Chairman.*] Under the present system, cation being upon a valuation, and not upon rent, you consider that the man who has a gh rent has an advantage over the man whose nts are low?—Decidedly; he pockets the difence. Nothing can be more clear.

4560. Mr. *Herbert.*] Have you personal exrience of that in your own property?—I have. ave a townland in the Clogheen Union, where am *ex officio* guardian.

4561. Is that in Tipperary?—Yes; the prent valuation of that townland is 151 *l.* 15 *s.* It a first rate dairy farm; I made a letting of at farm last November, and the letting value s 275 *l.* 10 *s.* 6 *d.*, and I got 1,000 *l.* fine besides.

4562. You escape the difference?—Yes, I ve given you my own case; I could not illusate it better.

4563. *The O'Conor Don.*] You said that in itchelstown Union the tenement lists were pt for 10 or 11 years?—Yes.

4564. When you say that new books were not nt for 10 or 11 years, are you referring to the tual contents of the book or merely to the vers; that they had the same covers for 10 or years?—One leaf was merely put in over other. The books are so constructed that if ey cannot be any further interlined you can ke them asunder at once; and when a new leaf put in, they call that a new book.

4565. You state that the practice in the union ith which you are connected, when a leaf gets greatly altered, is to renew that leaf, not to give a new set of books?—Certainly, we have not had a new set of books the last 10 or 12 years so I have been informed.

4566. Colonel *Forde.*] You say that the farm which is valued at 151 *l.* 15 *s.* you now let for 270 *l.*?—For 275 *l.* 10 *s.* 6 *d.*

4567. Does not that prove that the county of Cork wants a re-valuation?—It does; I have stated it against myself, but I think in giving evidence before a Committee of the House of Commons I ought not to conceal anything.

4568. Mr. *Ayrton.*] You gave a long list of unions at the commencement of your evidence, with the valuation per acre, but you made no comment on them; what was your object in stating them?—I took the list from the Parliamentary Returns; Limerick is as fine land as can be found anywhere, and the land exclusive of buildings, is valued at 11 *s.* 4 *d.* per acre, on the average. I say that Limerick Union is worth twice that amount. Tipperary again is a very rich union, and it is valued at 13 *s.* per statute acre. I do not deem that anything near the value.

4569. How much per cent. above is the true value?—Fifty or 60 per cent. The valuation has got to such a point now that it is a laughing-stock. No one takes it as a criterion.

4570. Does the same observation apply to all unions that you mentioned?—There are other unions to which it does not apply.

4571. Does it apply to those that you mentioned?—Yes, those were valued in 1852. After the famine years everything was very low indeed. I took 600 acres of land on the 1st of May 1852 at 1 *l.* 2 *s.* 6 *d.* the plantation acre. When the stir came in the time by reason of the Crimean war, in 1854, I submitted to a valuation; the land had certainly improved a little, and my rent then was 1 *l.* 7 *s.* 6 *d.* the plantation acre. I held it until 1855, when the Crimean war was at its height, and then I paid for it, for 12 years I think, 2 *l.* 2 *s.* 6 *d.* an acre. After that the valuations were higher. Armagh Union, for instance, was valued in 1865 at 18 *s.* per acre, and you could not for a moment compare that land with Kilmallock or Tipperary.

4572. Mr. *Sullivan.*] When you say 2 *l.* 2 *s.* 6 *d.* an acre, you mean the Irish acre?—Yes.

4573. Mr. *Ayrton.*] You mentioned some case of grievance; was there any appeal in that case?—No.

4574. Why did not the tenant appeal?—I suppose he thought he had no power.

4575. He could have appealed?—He could have appealed, of course.

4576. Do I understand you, that the mode in which the poor rates are made with reference to the valuation, renders it more necessary in your opinion that the land should be re-valued, so as to bring the official valuation up to the true standard of the letting value?—I think certainly, that to make the valuation in any way respected, that should be the case.

4577. Do you think that the valuation should go on very rapidly, so that it may be soon finished, or that it would be better to have a good small staff, and do it gradually?—I think it would be better to give sufficient time. In the case of the unions that I valued, I had only six months for each of them. I think it would take at least 12 months to value them.

4578. I suppose so long as the re-valuation of a whole

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a whole county is complete, as between the several ratepayers, no injustice can be done?—No; except of course with reference to Imperial taxation.

4579. Not in local taxation?—Not in local taxation.

4580. Therefore, the object to be attained is accuracy, as regards a whole county, before proceeding to another county?—Yes, and respect for the valuation itself.

4581. Do you think that persons could be easily obtained in any number, who would inspire confidence in the valuation?—I think if the Poor Law Commissioners and the Commissioner of Valuation were associated, and if there was a competitive examination and an inquiry into the antecedents of all the candidates, there is no doubt we could get very competent persons.

4582. And any number of them?—Any number of them, but they should not be connected with the locality in which they were employed.

4583. Do you think that such persons would be obtained if they were only employed temporarily?—I do.

4584. And they would give up all other occupation?—I should say so.

4585. Would you consider that a necessary condition to inspire confidence, that they should be engaged in no other business while the valuation was going on?—Yes; that is the rule with regard to all appointments under the Poor Law Commissioners.

4586. That you think essential?—Yes.

4587. Have you any other suggestions to make with regard to the process of re-valuation?—I think the re-valuation of Ireland, if made as I have said, should cost about 300*l.* a union, or 350*l.*, or at most 400*l.*

4588. You are aware of the basis on which the valuation has been made?—I am.

4589. What points would you re-open? Are you satisfied with the maps?—I think the maps are of the greatest value.

4590. They are satisfactory?—Yes; and of course they are available for any valuation now.

4591. And the boundaries?—And the boundaries; any person could understand them.

4592. Do you think that the qualities of the land have been pretty accurately estimated in making the valuation?—I have had a great deal of experience on that point. Take land in Limerick or Fermoy; in the case of proximity to towns the value is very high, perhaps 2*l.* 10*s.* an acre; but if you take that land, and put it in a country district, it would not be worth 35*s.*

4593. I want you to separate the intrinsic quality of the land from local circumstances. You are aware that those are two separate elements in arriving at a valuation?—Decidedly.

4594. Do you think that the intrinsic quality of the land has been accurately or inaccurately estimated in the old valuations, as far as you know?—I think that so far as the present valuation goes, there has been a departure altogether from what the land produces; that is, what rent it would bring one year with another, according to the 64th section of the first Poor Law Act, the tenant paying all outgoings.

4595. If let *bonâ fide* at a fair rent?—Yes, just as if I brought a cow or anything else to market, it would have a marketable value. The Act of 1852 gives 3*l.* 5*s.* 4*d.* as the price of butter; now the price is 80 per cent. above that.

4596. Would you revise the price list?—I do not think you could ever touch it.

4597. In re-valuing the land, would you revise the price list, or would you go at once to the marketable or letting value?—Decidedly, I would have nothing to say to the sliding scale.

4598. You would have the inquiry directed to the simple proposition, what is the marketable letting value of the land one year with another, the tenant paying all charges?—All outgoings.

4599. You think that should be the purpose of the inquiry?—Decidedly; and I think the schedule should be a Parliamentary schedule. Suppose a man's valuation is 100*l.* a-year, and the county rates and other taxes amounted to 2*s.* in the pound; in place of deducting the charges in the schedule, I would do as they are now doing in the case of quit rents. A man goes to pay his 10*l.*; he demands from the collector 2*s.* in the pound, and he has returned to him 1*l.*; and that ends the matter. That is the way in which it ought to be done instead of being hampered by a schedule; suppose a union required 2,000*l.*; there would be a return of one-tenth, which would be 200*l.*; then your 2,000*l.* would only produce 1,800*l.*, and if there was a deficiency, the 200*l.* would be taxed again on the very same people.

4600. Your opinion is, that there should not be a price list inserted in the Act as formerly, but that the marketable letting value should be the basis?—Decidedly.

4601. That is what the valuator should arrive at?—Yes.

4602. Subject to appeal?—Subject to appeal.

4603. Colonel *Forde.*] I understood you to say that the valuators should not be hampered in this work, and required to do it too soon; but that they should have time to examine the land perfectly?—Yes.

4604. You stated with regard to taxation, that the amount of the valuation would make no difference, except for imperial purposes?—Yes; but there are portions of other counties sometimes included; a small portion of the union, Mitchelstown, that I mentioned, is in the county of Limerick.

4605. Then the valuations should come out in unions?—Yes.

4606. Then it would not make any difference until it came to imperial taxation?—No.

4607. If the collectors of income tax were empowered to make every man pay on his income, would not that obviate the difficulty which you anticipate?—If Cork were raised to a higher standard, and the other counties in Ireland were not raised to the same standard, of course Cork would pay more to the Consolidated Fund.

4608. If the Commissioners of Income Tax were empowered to receive the income tax, say on the rental, that would not interfere with the valuators going round?—Decidedly not.

4609. Would you recommend the Treasury to do that, so as to give the valuators time?—There is no doubt the Treasury would be too glad to do it.

4610. Mr. *Herbert.*] You said, just now, that the valuation of Ireland was about 13,000,000*l.*?—About that.

4611. And that the valuation ought to be raised?—Yes.

4612. Do you think that the present valuation was fair with regard to the south of Ireland, when it was made 20 years ago?—I do not think it was. I do not know any time when the tariff

so low; butter was 3 *l.* 5 *s.* 4 *d.*; mutton, 1 *d.*; pork, 1 *l.* 12 *s.* Since then there has a rise.

13. Do you not know that the valuation was d on the express understanding that it was er cent. under the letting value of the land? is very strange that it was not done before 13th & 14th Vict.

14. Do you not know that the valuation was owledged by the Valuation Office, and by all es, to be below the letting value of the ?—I do not know how it was. It often k me that the landlord influence prevailed, that they saw that a valuation such as I now ion, was rather to their advantage when the ge in the law took place. They would not before; it would tell with a vengeance nst them.

15. My question is, whether you do not that when the valuation was issued the ation Office said it was 25 per cent. lower the letting value of the land?—I do not why they said so.

16. Are you aware that they did say so?—I ve they did; they exempted the 25 per cent., ing it into their pocket without paying the s for it.

17. How could the landlord make anything hat?—As I said before, they stamped out equity which was in the former Act; it was a half-poundage rate on every pound of rent was deducted; but when it came to half-and-, the advantage was to the landlord, and the dvantage to the tenant; nothing can be rer.

18. Mr. *Ayrton.*] Under the old system the llord paid a poundage rate, and now he pays ross. If a man was receiving 130 *l.* rent, and valuation was only 100 *l.*, he paid 130 six-ces, but now he pays only half the gross , which may be equal to 130 fourpences?—

19. Colonel *Forde.*] Has not the tenant the ht to deduct half the rate on the extra money? No; the 13th & 14th Vict. stops him.

20. *Chairman.*] Suppose the landlord's rent e 20 *l.* a year, and the tenant's profit 160 *l.*, rate being 1 *s.* in the pound, how would you ide the rate?—Twenty sixpences or 10 *s.* uld be the landlord's portion of the rate.

21. And the tenant pays the remainder?— tenant pays the remainder.

22. Do you think it fair, where there is so ge a profit, that the landlord should pay any e?—I would not recommend that, under any umstances. What I would recommend is t the beneficial interest, the actual income, uld be taxed; I look at income as the basis of taxation, no matter whether imperial or erwise.

23. Mr. *Herbert.*] You said you did not nk that 13,000,000 *l.* was a fair valuation 20 ars ago; what in your opinion would have en a fair valuation at that time?—It is hard me to say. I know that at that period rents re lower than they are at present.

24. Can you give us an idea of what the ount ought to have been?—Very little; those uations were made after the distress in land.

25. You said 13 millions was too low; what you think would have been a fair value oughout the whole of Ireland?—It may have en 15 millions.

.57.

26. Since that valuation the country has improved to the extent of one million?—Decidedly it has. Mr. *T. O'Brien.* 28 June 1869.

27. Then if we are to have a re-valuation now, why should we not have a re-valuation every 25 years?—I hope we shall not have a famine again in Ireland. I said before, if something extraordinary did not happen, and circumstances required it, I should be one of the first to advocate a re-valuation.

28. You said people would prefer that appeals should go to the Chairman of the Quarter Sessions; will you state your reason for that opinion?—I do not say that the people would prefer it; I said I thought it would be more satisfactory that the appeals should go before a barrister who was familiar with rules of evidence, who could examine the several witnesses, and then decide the case. I said I thought it was a civil case in which the magistrate might not be mixed up.

29. Do you not think, as a general rule, that people are very well satisfied with the decisions of the magistrates at petty sessions?—I think they are satisfied with my decisions whenever I make them.

30. Generally, with regard to the magistrates throughout your district?—I think we have excellent magistrates in my district.

31. Have you ever known a magistrate, in any part of your county, sit in his own case?—Never.

32. Or to be guilty of corruption?—Never; I retired from the Bench myself about a month ago in a case in which it was said I had an interest. It was with regard to the opening of a quarry, under the Grand Jury Act.

33. You will agree with me that magistrates generally retire even if there is an idea that they are interested in the matter?—Always. I do not think that there can be a more honourable body of men than the magistrates of my district in the county of Cork, and throughout the south of Ireland; as far as I am acquainted with them I think the magistrates are above suspicion.

34. Mr. *Fitzwilliam Dick.*] You said you thought six revisors would be enough for the whole of Ireland?—Yes.

35. Upon what do you base your calculation that six would be a sufficient number?—I think if there was a good valuation even six would not be employed. In many places there is very little to be done. Such unions as Cork and Dublin might require more attention with regard to the franchise and other things distinct from the country.

36. You would give eight or nine counties to each man?—About that.

37. I think you said, that previous to a new valuation which you thought ought to be made, there should be a complete change in the officers of the Board?—Yes.

38. Why should there be a complete change in the officers of the Board?—I do not think that the commission, as at present constituted, gives satisfaction. There is no confidence in it, when we look at the valuations; of course we judge for ourselves in matters of that kind.

39. Are not the present men experienced in their work, and would it not be better to retain them than have inexperienced hands?—I do not know as to their capabilities. They may be very good surveyors and good at figures, without being good judges of the value of land. I believe

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there is only one Commissioner of Valuation, who makes all the appointments, and he resides in Dublin. I do not impute anything to the present Commissioner; I do not know him, but I think that in making appointments, framing general rules, and laying down the basis of the valuation, it would be better for him to have two or three associates: two or three heads are better than one.

4640. You said that you do not think that the Board should be under the control of one man?—That is my opinion; and my recommendation is partly based on the high opinion I have of Mr. Power, the present Poor Law Commissioner.

4641. Mr. *M'Carthy Downing.*] You said you would altogether discard prices, and make the valuation upon the letting value of the land?—Yes.

4642. If you had a new valuation at the present time, would not that letting value be based upon present prices?—It would be based upon what the land, just like a cow or any other commodity, would bring in the market.

4643. If you were letting land, would you not let it taking into account the price of butter, pork, beef, and so on?—I do not mind that so much, because it is very fluctuating.

4644. Would you not let land according to what a tenant could pay, according to present prices?—Of course.

4645. Suppose we had a valuation based upon that, and the prices fell, as they may do in three years, butter, for instance, coming down to 4 *l.* a cwt., would not the valuation be excessive?—I have not seen for years, except when something extraordinary occurs, much change in rents. Leases and agreements are taken, not on a sliding scale of prices, but taken for better for worse.

4646. Suppose the valuation to be based upon the letting value, that would in your opinion increase the present valuation to about 16 millions?—Yes.

4647. That would be an increase of three millions?—Yes.

4648. You are aware that Griffith's valuation is always looked at when a person is taking land, and when land is sold in the Landed Estates Court?—Yes.

4649. And that it does, to some extent, affect rents?—Yes.

4650. Now, suppose prices fell very largely, as I have said, in three years, or in two years, would not the valuation be too high?—I do not think it would affect it; I do not anticipate anything of the kind.

4651. But suppose prices did fall, would not the valuation be too high?—If the tenant was not able to pay, of course it would; but there are other things which the tenant will look to.

4652. Then you adhere to your former opinion?—I do.

4653. If the landlord was paid only 20 *l.* a-year under a lease, and the land was valued at 160 *l.*, the landlord, you have said, would only pay upon 20 *l.*?—That is all.

4654. Suppose the lessee, the middleman, relet the land to a tenant, and received 200 *l.* a-year, is not the rate then divided according to the proportion between the 20 *l.* a-year paid by the owner in fee and the profit rent which the middleman has by letting?—That is according to the present state of the law.

4655. Does not that show that in all other respects the division of the poor rate is made according to the interest which each man has in the land?—No, on the contrary. It was so under the first Act, and up to the passing of 12th & 13th Vict.; it is not so now.

4656. Is not that case under the 1st & 2 Vict. the only instance in which the rate is divided according to the interest which person hold?—I may illustrate it in this way: the rate being 1 *s.* in the pound, the entire amount would be 8 *l.* The landlord must allow 10 *s.*; that reduces it to 7 *l.* 10 *s.*: then you say the 160 *l.* man lets the land for 200 *l.*; then the 160 *l.* man and the 200 *l.* man will divide the 7 *l.* 10 *s.* between them, as the law stands at present; it is to be divided in such and such a case, the tenant paying 4 *l.*, and the immediate landlord 3 *l.* 10 *s.*

4657. *Chairman.*] Have you considered the cost of the Valuation Board since the commencement, in 1830, and do you know what the amount is?—I have heard various reports, and I have understood the amount to be enormous. If what I have heard is true, the amount is something like one million.

4658. Mr. *Ayrton.*] What has amounted to one million?—I have heard it reported that the valuation, and I suppose the survey, amounted to one million.

4659. Do you mean that keeping up the establishment a great number of years would, if the years were multiplied together, amount to a million?—That is what I have heard.

4660. What is the value of the reports you have heard?—Not the least as evidence.

4661. *Chairman.*] Is it your belief that the amount of money levied on the counties of Ireland from the commencement to the end of the valuations is one million?—I can say nothing on the subject except from hearsay.

4662. What value have the counties received for that enormous sum?—They have received a bad valuation.

4663. You are aware that half the cost of revision is borne by the Consolidated Fund?—I am aware of that.

4664. The expense of the valuation has always been thrown upon the counties?—Yes.

4665. It has been stated that the tenement valuation ought to be considered as a revision of the town land valuation?—Yes.

4666. If that is the case, ought not half the expense of the 325,000*l.* to be borne by the Consolidated Fund?—I confess that in Ireland we all like to have a pull at the Consolidated Fund.

4667. You have been asked some questions as to why it is necessary to have a total change in the persons to whom the administration of the general valuation has been committed?—I do not mean to exclude many of the present gentlemen. They might compete, and if on examination they were found eligible, I see no reason why they should be passed over.

4668. There would be no objection whatever to retaining them in the service if they are qualified?—Of course the Poor Law Commissioners would feel delighted to have competent men.

4669. In your opinion it would be advisable to have a competitive examination for all those who are employed, whatever the new system of valuation may be?—The Poor Law Commissioners never appoint any one without examination.

4670. Do you think it advisable to have a satisfactory arrangement if persons are at the head of the department who are not qualified to va

ue either land or houses?—I think the head the department generally sees through the s of his valuator. I do not think it is absoely necessary that he should be altogether a luator.

4671. Mr. *Ayrton.*] He ought to be an adminrator?—Yes; I think that appointment should t with the Government.

4672. *Chairman.*] You have expressed an nion that there is, generally speaking, a want confidence in the late and in the present heads the department, and that that feeling is suffintly strong to render very difficult their naining at the head of the office if any satistory arrangements are to be carried out?—I uld not say that; I have nothing to say against head of the department. I am sure the vernment would generally appoint the heads, l have the responsibility of the appointment, l they will do what is wise and discreet in the tter.

4673. What do you mean by the Government? I mean the executive of the day; we cannot ore them.

4674. Mr. *Ayrton.*] You go upon the prinle that there must be somebody to do it?—s.

4675. If one gentleman is allowed to resign office without resigning any salary, and other is appointed with an increase of salary, be paid by the counties, does that, in your inion, show a great desire on the part of the ecutive to protect the interests of the couns?—I think it shows a very bad state of things.

4676. Colonel *Forde.*] Can you tell me how ny alterations there are in Ireland every ar?—I think many of those alterations are re ideal than anything else.

4677. Do you know how many there are?—ave not the least idea?—I think that if they re examined into very closely they would prove be moonshine.

4678. Would you be surprised to hear that ere are 74,000 alterations in the year?—They very quickly made by interlining or putting a new leaf.

4679. That requires work?—Very little. The rk of the union in the city of Cork makes t, twice a year, regular rate-books, and these oks are made out by the clerks through all eland, at the salary they have; we must all rk, and the fewer drones we have the better.

4680. Mr. *Ayrton.*] Has it come under your rsonal observation that the officers of the Valuon Board in the district in which you live, en they come there to perform their duties, le and waste their time?—I know nothing out them; they never call upon me.

4681. You have never seen them or observed em in the performance of their duties so as to able to form an opinion as to how they employ eir time?—No, they did not come near me; ey knew I was chairman of the board.

4682. Then you have not any knowledge of e matter?—No; I should not know Mr. Robert ayne if I saw him.

4683. *The O'Conor Don.*] You stated, in reply a member of the Committee, that the Board Valuation stated that the valuation was 25 per nt lower than the annual letting value; where d they state that, or how are you aware of it?—I am not aware of it.

4684. I understood you to say you were?—o; I have heard it; there is nothing in any of the Acts of Parliament that could bear out that statement; I am not aware that there is anything, and it could not be in the Act of Parliament without my seeing it; I think if you had the former principle of justice restored in the Act according to the interests of tenants and landlords, it would be more beneficial to the tenants than the existing state of the law.

4685. I understood you to express an opinion against the competence of some of the officials of the Valuation Department; to what class of officials do you refer?—I never intended to express such an opinion; I was asked whether I was aware that any valuation had raised the value of the land beyond the primary valuation, and I said that I knew of such a case. I quoted the case of Mr. John Fraser, of Killikane, whose valuation was 102*l.*, and the valuation raised it to 120*l.*; I inquired of the clerk of the union how this was, seeing that it was contrary to the law. The clerk said, "I called the valuator's attention to it, and told him that I did not consider he had power to alter the valuation; he replied, that the tenant was not paying a relative value, and he raised the amount, 18*l.*, because he considered the valuation too low." That is the only thing I said that could bear on the department.

4686. Of course, no one can be surprised at mistakes that are made in so vast a system as this, including so many persons in the employment of the service; but I wished to know whether you had given the weight of your valuable opinion against the competence of the Valuation Department in general, or against any class of its officers?—Not against any class of its officers; I put a great deal of it on the change of the law.

4687. I presume you have not attempted to give any opinion to the Committee as to the competence of the present head of the department, of whom you have had no means of personally judging?—I avoided the question altogether; I could not answer it.

4688. Without expressing any opinion as to the competence of particular individuals, you thought it would be a better constitution of the board if it had more than one head?—Decidedly.

4689. You expressed that opinion and no other?—That is the only thing; I think it would be a better arrangement, not meaning to say anything against the head of the department; I wish that to be distinctly understood.

4690. *Chairman.*] I think you said that you were not acquainted with the head of the department?—Yes; I never saw him.

4691. Mr. *Chichester Fortescue.*] I believe you stated that in your part of Ireland there has been very little change in the rents of late years?—Very little.

4692. That the rents were not fixed or altered by any direct reference to the market prices of the day?—I think that is generally the case. I am agent on various properties. I am agent to Captain Johnson; I am receiver in the county of Tipperary to Lord Kingston for a portion of his property there: I am also agent to Captain Spratt of the Royal Navy. For the last 14 or 15 years I have never had to raise the rents or to alter them, and I have always been paid punctually. With regard to Captain Spratt's property, I do not think there is more than 17 or 18 per cent. difference between his letting value and the present valuation.

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4693. Taking the south of Ireland generally, as far as you are acquainted with it, not taking selected properties or the most considerately managed properties, taking one with another, good and bad, has there been any tendency, or is there any tendency at this moment to a rise of rents?—Not the least that I know of in my part of the country.

4694. Should you say that in your part of Ireland rents were rather fixed by custom than by competition and commercial considerations?—Yes.

4695. Rather by a sort of customary understanding than upon the pure commercial system that prevails in most parts of England and Scotland?—Yes, I may state in connection with my own union that when the present Lord Kingston came into his estate it was a long time unleased. He then gave 800 leases and he never raised a penny on the tenants. In the case of other properties, like the Duke of Devonshire, Lord Lansdowne, and Lord Listowel, there is the same contentment with the rents. They are real, not imaginary rents.

4696. I am not talking of such properties as those, but of the counties generally; taking one estate with another, is it your opinion that there is not a tendency to an increase of rent?—I am not aware that there is any such tendency. I may state, however, that with regard to the estates sold in the Encumbered Estates Court, I believe there has been a considerable increase.

4697. Colonel *Forde.*] In the case of the new proprietors?—In the case of the new proprietors.

4698. Mr. *Chichester Fortescue.*] I presume that for some time after the famine, rents were necessarily reduced?—In 1852 they were greatly reduced at the time of the passing of the Act of Parliament.

4699. Have they been raised again, generally speaking, to the figure that prevailed before the famine?—In the famine in 1852 rents were very low. In 1854 there was a start. In 1855, at the time of the Crimean war, matters got up at once, and the improvement has continued.

4700. Do you consider it an advantageous state of things for a landlord that the public valuation should be below the fair letting value of his land?—I think it is an advantage to the landlord now that there should be a low valuation.

4701. Do you think it is desirable for a landlord that whereas he may be getting only a fair rent for his land he may appear to the public to be asking an excessive rent because the public valuation is below the fair letting value; do you think that that is a desirable state of things from a landlord's point of view to keep up?—If I understand the question rightly it is this: should rents be a basis for valuation, or should valuation be a basis for rents? If that is so, I should say we should not have two principles like that; they would be like two negatives destroying each other. I would take the rents in the first instance as a criterion. If once you had a valuation in Ireland that people could rely on, public opinion and public observation would be brought to bear on the landlords, and they would be reasonable men.

4702. You have not quite understood me: I am looking to the state of things which is common in the south of Ireland, where the landlord's rent is considerably above the public valuation, not because the rent is too high, but because the valuation is too low, a state of things in which the landlord appears to be charging an exhorbitant rent for his land although he is not doing so; do you think that is a desirable state of things to keep up even in the interest of the landlord?—I do not.

4703. Mr. *Herbert.*] Suppose a landlord has an estate 20 years ago, and upon that estate he has laid out 20,000*l.*, do you think it would be a hardship upon the tenants if, at the end of 20 years, having expended so much money on the estate, he raised the rents to give him interest upon the money expended?—That is a state of things that never occurred in my part of the country.

4704. Suppose it did occur, do you think it would be a hardship to ask the tenants to pay interest on the money expended corresponding to the improvements done?—It would be reasonable if the tenant was benefited to that extent. I have not known such an instance, and in Ireland the less suppositions we have the better. People will make every supposition a peg to hang an argument upon.

4705. Suppose a man had bought an estate 20 years ago, and had built farm-houses and drained the land at an expense of 20,000*l.*, do you think it would be a hardship on the tenants if, at the end of that time, they were asked to pay interest on the money expended?—I think it reasonable that interest should be paid on the outlay.

4706. Mr. *Fitzwilliam Dick.*] I understand you to say, that a new valuation in Ireland would not affect the general taxation of the country?—It would if you had a change in the law, but not as the law at present stands; as I said before, it is the same, whether the valuation is 12,000,000*l.* or 6,000,000*l.*

4707. The taxation of the country is in proportion to the wants?—Exactly so. Now that the equitable portion of the former law has been stamped out, it is the same whether the valuation is high or low.

4708. Whether the land is valued at 1*l.* or 2*l.*, it makes no difference; in the one case 1*s.* in the pound is needed, in the other 2*s.* would be required?—Decidedly.

4709. I think I understood you to say that if the valuation was increased, the effect would be to lessen taxation upon the tenant, and increase it upon the landlord; supposing, for instance, a landlord had a rental of 1,000*l.* a year, and the rate was 1*s.* in the pound, he would pay 50 sixpences?—I would not tax any man except upon his income.

4710. The effect would be, that it would lessen the taxation upon the tenant, and, consequently, increase it upon the landlord?—Yes, if it ought.

4711. Mr. *M'Carthy Downing.*] You are of the Earl of Kingston having made those leases?—Yes, it was a large number.

4712. You reside, I believe, in the centre of that property?—I do.

4713. Are you aware that the very fact of his having made those leases has altered, to a considerable extent, the feeling of the people of the country, and the appearance of the country? Has it made the people happy and contented?—Yes.

4714. There has been a marked change?—Decidedly; he has a happy and contented tenantry.

4715. Mr. *Chichester Fortescue.*] What is the term of those leases?—Three lives, or 31 years.

Mr. HENRY HUTCHINGS, called in; and Examined.

716. *Chairman.*] You are in the employ- nt of the General Valuation Office?—Yes.
717. How long have you been in the employ- nt of that office?—Thirty years.
718. Are you in the first class?—Yes.
719. You have had very considerable expe- nce, I presume, in the in-door management in the out-door valuations?—No; I have been employed out of doors.
720. Only in the office?—Yes.
721. *The O'Conor Don.*] You are one of the isional superintendents, I believe?—Yes.
722. Although you have not had experience he field as a valuator, I suppose, in your posi- n as a divisional superintendent, the work of valuators comes before you a good deal?— s.
723. Have you had experience in the mode which the valuation was carried on under the erent Acts of Parliament?—Yes.
724. The valuation is supposed to be based on the produce of the soil, valued according to scale of prices mentioned in the Act?—It is posed to be based on the agricultural prices cording to a scale originally formed in the rth of Ireland by the Commissioner of Valua- n.
725. And according to a scale of prices men- ned in the Act of Parliament?—Yes.
726. Is there not a department in Ireland t collects statistics connected with the pro- ce of the soil?—Yes; the Agricultural Statis- al department.
727. Agricultural statistics are collected each ar, and the value of the produce in the dif- ent parts of Ireland is ascertained?—Yes.
728. Have you given any consideration to question, whether those statistics might not made available for valuation purposes?—Yes, think they would be very serviceable in con- ction with the valuation.
729. The two departments have a near relation each other?—Yes; and there are a great many cilities in the Valuation Office, by which the ricultural statistics could be more accurately ade.
730. In the collection of the agricultural atistics, certain information is required which uld be supplied at the Valuation Office?— es.
731. And if the two offices were connected e Valuation Office would afford great facilities the collection of those statistics?—Great faci- ies.
732. On the other hand, would not a statis- cal department be of great service in assisting e Valuation Office in regard to the value of nd?—I think so; it would supply a standard equitable valuation that does not at present ist.
733. Mr. *Ayrton.*] In what way?—I think the ue basis of valuation involves the consideration that part of the produce which remains after e cost of production is satisfied.
734. How is that to be ascertained from agri- ltural statistics?—A proper collection of agri- ltural statistics would of course give the hole produce, and, then you would deduct e gross expense; that could not be done at nce all over Ireland, but in certain portions of each union correct data as to the real outgoings of the farmer could be collected.
735. Are the agricultural statistics made upon the actual weight of crops?—Yes.
736. After the crops are housed and weighed?—They are made at present by estimates, which are very inaccurate; by the aid of the valuation service they could be made very accurate. I have a schedule here which will give you some idea of it, but of course not with the accuracy that would be desired.
737. At present there are no returns of the cost of producing the crops?—No; there are no agricultural returns of the cost; it is the gross produce of the land that is returned. The calculations I have were made from the average prices of produce given in Thom's Directory.
738. *The O'Conor Don.*] You think that relatively one place with another the actual produce of the soil would be of great use in estimating a valuation based upon that produce?—I think so.
739. And assuming the cost to be comparatively the same, the agricultural statistics could be used as a check in making the valuation relative all over Ireland?—Certainly.
740. You also believe that by connecting these two departments the collection of agricultural statistics could be made more accurate than at present?—Much more so by amalgamating the Statistical Department with the Valuation Service.
741. Have you tested the valuation of any counties in Ireland by the actual produce?—Yes, I have taken unions all over Ireland, and considered the proportion of the produce in good lands and poor lands.
742. The cost of producing anything out of bad land I suppose is greater in proportion than the cost of producing it out of good land?—Yes.
743. And you have calculated the difference between the cost of production in those unions in Ireland where the land is poor, and those where it is rich?—Yes; the deduction in the poorest land which would represent the valuation, is equivalent to the tenth of the produce; in the best lands, one sixth; that is considerably under what some of the best valuators have thought to be fair.
744. I think that Sir Richard Griffith, in the evidence he gave before the Committee of 1844, stated that he adopted a somewhat similar principle?—Yes; his principle was a fourth off the best lands, a sixth off medium lands, and an eighth off the worst lands.
745. Does it appear from a comparison between the actual produce of land and the valuation, that the northern counties are valued much higher than the rest of Ireland?—No; it would appear that the northern counties are almost all lower.
746. I believe it is admitted that the valuation in the north of Ireland approaches much nearer the rent that is paid to the landlord than the valuation of other parts of Ireland?—Yes; but the rent in the north of Ireland is essentially different from the rent in any other part of Ireland, because, added to the rent, there is the cost of tenant-right, which makes a material

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difference. I consider the rent that which remains of the price when the cost of production is satisfied; and to ascertain this remainder you must take into account all those matters which make up the outgoings of the tenant. If the tenant pays the landlord a yearly rent, and also pays two or three hundred pounds for his farm, the price of the produce must cover the interest of that money, and this interest becomes virtually part of his rent.

4747. The interest upon the outlay for tenant-right is, in fact, an addition to the rent?—It is an addition to the rent, and it is so considered. In order to place the matter beyond question, I wrote to a friend of mine in the north of Ireland upon the subject; and I have received these letters from him.

"3, Ferry Quay-street, Derry,

"Dear Sir, "13 April 1869.

"SINCE my return I have endeavoured to obtain some information relating to the subject of our recent conversation. I hope to furnish you in a few days with some instances bearing on the question. In conversation with a Mr. M'Sparren (of the firm of Henry S. Hamilton & Co. here), who is himself a practical tenant farmer, he informed me that tenants would much prefer an increased rent to payment of tenant-right, in proof of which he mentioned the following case, which came under his observation: a few years ago a farm of 75 acres, near Ballykelly, in this county (my informant's uncle being the out-going tenant), was taken by Mr. Robert Jackson, at an annual rent of 2*l.* 10*s.* per acre, when he had the option of taking the same land at an annual rent of 17*s.* 6*d.* by payment of tenant right. I am informed by Mr. Walters (of the firm of Geo. Walters & Son, auctioneers in this city), who frequently has the sale of tenants right, that the purchaser invariably regards the amount invested as equivalent to an increase of the annual rent. I hope to write you a more satisfactory letter in a few days, but perhaps the foregoing information, although scanty, may be useful.

"Yours faithfully,

"*Fred. Hurley.*

"Henry Hutchings, Esq."

"3, Ferry Quay-street, Derry,

"Dear Sir, "24 April 1869.

"I am sorry to be as yet unable to send you the requisite particulars of the farm at Ballykelly, mentioned in my last, owing to the absence of my friend Mr. M'Sparren in England, but perhaps the following case may be of some interest: Farm of 60 statute acres at Skeogh, townland of Burt, county Donegal, held under John G. Bowen, Esq., by Mr. John McCorkell, at an annual rent of 72*l.* The occupying tenant in this case sold his tenant-right last year for 760*l.* Had he been willing to let the land without tenant-right he could have readily obtained an advanced rent; indeed his brother, Mr. Samuel McCorkell, of Skeogh, Burt, county Donegal, would have willingly given him an increase on what he himself was paying, bearing a fair proportion to the value of his tenant-right. It is almost superfluous to multiply instances of this nature, as it is well known by all who are acquainted with the question, that the amount paid for tenant-right is always regarded as equivalent to an addition to the annual rent, and I am informed by persons thoroughly conversant with the question, that had tenants the option of taking the land at an increased rent, without payment of tenant-right they would, as a rule, adopt this course.

"Yours faithfully,

"*Fred. Hurley.*

"Henry Hutchings, Esq."

4748. *Chairman.*] In your opinion the north is valued higher by 3*s.* in the pound than the other parts of Ireland?—The valuation comes more closely to the rent; but I think that the rents in the north of Ireland are not the same test as they are in the south.

4749. *The O'Conor Don.*] Do you think that if the interest of the money invested was added to the rent, the valuation would be much higher as compared to that than it is in other parts of Ireland when compared to the rent?—I have an example, which will probably show what I mean. Here is a portion of a townland, the rent of which is 12*l.*; the interest on the purchase money would be 7*l.* 10*s.*, making together 19*l.* 10*s.*, or the proper rent; the valuation is 10*l.*, which is a sum a little lower than the landlord's rent. I have another case where the landlord's rent is 36*l.* and the interest on capital expended on tenant-right, 15*l.*, making the real rent 51*l.*, while the valuation is only 33*l.*

4750. Colonel *Forde.*] Tenant-right exists in other parts of the country as well, does it not?—In Ulster.

4751. And in other parts?—I do not know.

4752. *The O'Conor Don.*] You say it is not safe to conclude, because the valuation in the north is nearer than the landlord's rent, that therefore the valuation is much higher than in other parts of Ireland?—Certainly not. I think the mistake exists in the definition of rent. The proper rent, or that referred to in the Valuation Act and the letting rent, or that actually paid to the landlord are two distinct things. The proper rent is that which remains after the outgoings are deducted, and that is the true test of valuation.

4753. Do you think that rent in the north of Ireland relatively to the value of the land, is much higher than in other parts, including tenant-right?—I think not; where there is open competition every thing reaches its proper level; the rent of the landlord and the tenant-right together form the real rent. The competition in the north is as between tenant and tenant, whereas in the south it has been between tenant and landlord, and both reach a level.

4754. Do you not think that the competition in the north would be greater on account of the manufacturing industry, and the consequent value of land?—Yes, in that way the rents would seem to be higher, the real equivalent not being immediately perceptible.

4755. Mr. *Chichester Fortescue.*] Should you not say that the competition between tenant and tenant for the tenant-right is far greater than the competition which decides the amount of the landlord's rent?—Most certainly.

4756. Therefore, taking the tenant-right to be in one point of view a portion of the rent, would you not say that, upon the whole, rents in Ulster in your meaning of the term, including interest upon tenant-right, are more subject to the effect of competition than they are in any other part of Ireland?—Yes, I think so.

4757. I

In consequence of the fact that the com- for tenant-right is far keener than the on for ordinary rent?—Yes, the com- s keener.

The O'Conor Don.] Competition for ght is keener, but the competition which he landlords' rent does not exist in Ulster reat extent?—Not to any great extent.

The landlords do not let the land by com- but by a valuation, the rents remaining e same?—Yes.

They let them according to the custom untry?—Yes.

It would be considered, I suppose, a f tenant-right, if a landlord were to set n for competition?—Yes, it would injure ord in popular feeling.

It is never done?—It is hardly ever done.

Then you do not consider that the land- at can be taken as a standard for valu- I think not; the landlord's rent should ken as a standard for valuation at all, the bject of the valuation being nett annual that remainder in the price which I have lefined.

You say that the amount of produce that brings forth, having the cost of pro- deducted from it, is really the right stan- which the valuation should be based?— he right standard.

And in arriving at that, I understand state that you consider the information under the Agricultural Statistical De- t would be of great service?—I think it e of great advantage to the country and ernment. It would act in two ways; the n service would greatly increase the ac- f the collection of the agricultural statis- l ultimately render it perfect; and the ural statistics again would reflect back its on the valuation service, and secure a valuation.

Have you prepared a map showing the dif- roportions of tillage land in the different in Ireland?—Yes, this is it (*producing e*). The red colour shows the arable, t shades down it becomes less and less. t is nearly all arable, the next half arable, t one-third, and so on. Green represents and, in like manner, the shades become less as the proportion of tillage decreases. vest of Ireland there are some districts in here is only a nineteenth part arable.

Has it been the practice in your division revisors, in making the annual revisions, e whole work in the field?—Yes; that is tice.

The same practice as we have been told n other divisions?—The same.

Is the work afterwards checked by you office, as a rule?—As a rule not, unless some error complained of, or some ques- ed.

It is not the rule to go over every indi- tenement that has been applotted in the , and check it in the office?—I have never it done in my life.

There was never any instruction to do o.

Mr. *Ayrton.*] Have you the instructions which you manage your business in the —I have, but not here; I did not think it ry to bring them with me. I had instruc- hen I was appointed.

4773. They were written instructions that you received?—It was an instruction to Mr. Buck, who was then superintendent.

4774. Have you had no others since?—No others.

4775. Colonel *Forde.*] You say you have been 30 years in the office?—Yes.

4776. And have always been employed in the internal department?—Yes.

4777. You have never been employed in the country, anywhere?—Not anywhere.

4778. So that all your information about tenant-right is from hearsay, and not from your own knowledge?—Yes, and most of the transactions of life depend on nothing more; even the conclusions of this Committee will be based on nothing better; my statements, however, are sufficiently well authenticated, and are sustained by the opinions of the ablest economists of the day.

4779. Mr. *Ayrton.*] You do not know how much of the premium paid by the tenant was for mere good-will, and how much for stock and fixtures?—No; but goodwill is as much a saleable commodity as stock.

4780. Will you explain what is done by the persons in your division, and how their time is occupied?—The duties are those that have been described before; a continual preparation of maps, making copies for clerks of unions, and for the treasurers.

4781. Are the people under you fully employed?—They are very fully employed.

4782. Are they regular in their attendance?—They are regular in their attendance.

4783. You consider that they do a full day's work for their pay?—Yes.

4784. Is there much absence from the office?—My own office is well attended.

4785. The work they have to do fully occupies their time?—Yes.

4786. Do you see any means of more economically using them if their time is fully occupied; nothing more can be got out of them?—I hardly think there could, except by extra work.

4787. With regard to the agricultural statistics, does your office supply the data with regard to occupation and area?—No; our office could supply it.

4788. Where is it got from?—It is collected annually by the police.

4789. Are the police furnished with any list?—Yes, they are furnished with six or seven forms.

4790. Are they not filled in with anything?—They are not filled in.

4791. Do the tenants fill in all the details; the names, area, and so on?—The collectors go round and ascertain from the tenants their names and the quantity of land, and how it is cropped, and then the form is filled up.

4792. Your view is that the returns so made should be sent to your office for the purpose of checking the productive power of the land?—I think so.

4793. Mr. *Fitzwilliam Dick.*] You have been 30 years in the office?—Yes.

4794. And you are in the first class?—Yes.

4795. How long have you been in the first class?—I think since 1864.

4796. Then you have risen gradually?—Gradually.

4797. Who appointed you in the first instance?—Sir Richard Griffith.

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4798. Who promoted you to the first class?—I must attribute all my promotions to Sir Richard Griffith.

4799. *Chairman.*] He was the head of the office?—Yes; but I should add that I was nominated to the position of superintendent by Mr. John Kelly, and in this remarkable instance my promotion is attributable to him.

4800. Are you aware of any dissatisfaction in the office on account of persons being put over the heads who were not entitled by merit to be so placed?—There were several cases of dissatisfaction.

4801. Mr. *Ayrton.*] I suppose all people who do not get promoted are dissatisfied?—They could not all hope to be promoted.

4802. They are dissatisfied when they are not?—There is a great deal of general satisfaction; those are exceptional cases.

4803. Mr. *Fitzwilliam Dick.*] When they are dissatisfied they are ready to give evidence against the system?—Yes; but it should be remembered that these cases of dissatisfied persons have not yet been brought forward.

4804. Mr. *Ayrton.*] There is general satisfaction, but there are cases of dissatisfaction when people are not promoted?—When persons have reason to consider others unfairly promoted.

4805. Will you explain how this Table which you have put in is constructed: first, there is the area, you take that from the recognized area of the survey?—Yes.

4806. Then crops in extent, 8,721; what does that mean; the extent of land under cultivation?—Yes; it is taken from the statistical return for the year 1866.

4807. Do you suppose that it is the farmer's estimate of his land, or is it accurately taken from your own applotments?—Not from ours; I say it could best be done by our office.

4808. It is taken from the farmer's estimate?—I think it is checked by a return of the area from the Census Office; they give the total area which the collector has to fill up.

4809. The farmer fills up the quantity of land he supposes he has under crops?—Yes, or the collector fills it up for him.

4810. It is done upon his estimate?—Yes.

4811. This represents the total of all the farmers' returns of land under crops for the year?—Yes.

4812. The next is the value; what do you mean by the value of the crops; how do you get at it?—I calculate the value at the average rate given in Thom's Directory; 10 *s.* a hundredweight for wheat, oats 6 *s.* 6 *d.* a barrel, and so on.

4813. You have taken each crop separately, and valued it according to the scale of prices in the Directory, and this is the aggregate?—Yes.

4814. The crops themselves are the estimated crops returned by the farmer for the year?—Yes.

4815. I suppose there is an enormous amount of error in the whole operation?—I cannot say that.

4816. Is not the farmer apt to speak of having anything between two and three, or three and four quarters per acre, in that vague way?—Yes.

4817. And I suppose he fills in his return like it?—Yes.

4818. Then you deduce from that an average, dividing the acreage by the value?—Yes.

4819. That brings out 99 *l.* 11 *s.* the gros per acre?—Yes.

4820. The whole area being 177,000 acr the crops 8,721 acres?—Yes.

4821. That therefore leaves you in gre fusion as to the value of any particular ac No; because the stock also is calculated.

4822. I am speaking with regard to there are only 8,000 acres under crops 177,000 acres?—It is with regard to those acres that the calculations are made.

4823. It becomes a mere arithmetical c tion?—Yes.

4824. Then you treat the stock in the way; you have taken the whole of the r and valued them according to some scale of and brought the value of the stock to wh here state, 175,233 *l.*?—Yes.

4825. *The O'Conor Don.*] Is that done Agricultural Statistical Department?—No department merely gives the number of and the gross produce of the crop; they give the price, nor do they calculate the a

4826. Do they give the value of live st Yes.

4827. Mr. *Ayrton.*] In that way you g total gross value of the stock and crops, a tenth of that gross value you take as the n value?—Yes; I do not give it as anythi proaching to accuracy; it is only an appr tion, and an example of how the agric statistics should be used in connection wi valuation.

4828. *The O'Conor Don.*] You gave more as a relative comparison of one plac another, than as being accurate in any ind place?—Certainly; the whole thing is an estimate, as the valuation itself is, and estimates check each other relatively.

4829. Mr. *M'Carthy Downing.*] Are you that printed forms are sent annually to the of guardians, and that each guardian giv estimate of the quantity of crops grown electoral division, which is a vast advant checking the returns?—I am aware of Every possible effort is made to make the accurate.

4830. You read two letters from the n Ireland, in which it was stated that the t would rather pay an additional rent for lan pay a sum of money for the purchase of t right?—Yes.

4831. Of course that would be in ca tenant-right was still continued; you mean that the tenant would rather pay a tional rent if the tenant-right was not con to him?—He would exchange the fee pa tenant-right for an increased rent.

4832. He would have a right to hold hi while he paid his rent?—Tenant-right, as an advantage with regard to the holding land, is an invaluable thing; I do not s that to be removed.

4833. You would not give that up?—Ce not.

4834. *Chairman.*] You have been con in the office at Dublin; can you tell the mittee if there is any foundation for a repo when it was arranged that the Committee be appointed there was a great burning of connected with the office?—There was a but I know nothing of it.

4835. There was a report to that eff Yes.

Mr. *Ayrton.*] What do you mean; eport?—A great quantity of smoke was ning out of the chimney, and several per- w attention to it. Papers were seen flying ie chimney, and something was said about its being burnt; I know nothing of it that.

Who spoke about it?—Several persons.

Who were the several?—I do not re- their names just now.

Cannot you specify anybody?—I would ot.

I would rather you would, if you say e one told you that records or documents ing burned?—I saw the smoke myself.

4841. Where?—From the chimney of the back store.

4842. When?—I suppose three or four weeks ago.

4843. Did you see it from outside?—No; from inside.

4844. You saw the smoke coming from the chimney?—Yes; and I saw papers flying out of the chimney; I know nothing more than that.

4845. Colonel *Forde.*] How did you know they were papers?—Anyone would know a burnt paper.

4846. Mr. *Ayrton.*] Who was in charge of the store?—The storekeeper.

Mr. *H. Hutchings.*

28 June 1869.

Mr. Thomas O'Brien, recalled; and further Examined.

Mr. *M'Carthy Downing.*] You gave an of letting land at a high rent, 275 *l.*, ne of 1,000 *l.*; did you make a lease in e?—I did.

4848. On what terms?—It was a lease of three lives or 61 years, and a life in reversion. I would not have got the money if I did not make the lease.

Mr. *T. O'Brien.*

Thursday, 15th July 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Viscount Crichton.
Mr. Fitzwilliam Dick.
Mr. M'Carthy Downing.
Colonel Forde.
Mr. Chicester Fortescue.
Colonel French.
Colonel Greville.
Sir Frederick Heygate.
Mr. Herbert.
Mr. Hunt.
Mr. George Moore.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Sir RICHARD GRIFFITH, called in; and further Examined.

Sir *R. Griffith.*
15 July 1869.

4849. *Chairman.*] THE Committee, understanding that you wish to give some further evidence in reply to some attacks that have been made upon you, have decided, for your convenience and the convenience of the persons concerned, to hear you again?—The object that I have in view is chiefly of a personal nature, because of the attacks and statements that have been made by two of the witnesses examined before this Committee, Mr. O'Reilly and Mr. Hitchcock, which affect my public, as well as private, character. I, therefore, think it right, if the Committee will allow me, shortly to state what those persons have endeavoured to show, and to assert that their statements are not correct.

4850. Do you prefer to hand in a statement, or to be examined?—I prefer being open to examination; I have only written down the facts. First of all, Mr. O'Reilly, at Question 2534, made a statement that Sir Richard Griffith said that Mr. Greene was not a valuator. This statement has been supposed to have been made by me at the time when I called upon the whole of the establishment that was in Dublin to attend at the Valuation Office, when Mr. O'Reilly was to prefer charges against Mr. Greene and other parties, and which ended in his proving nothing. He states, that I said on that investigation that Mr. Greene was no valuator; I did not say any such thing.

4851. Mr. *Hunt.*] What is the number of the question that you refer to?—No. 2533.

4852. I will read it: "Did you prefer a charge against Mr. Greene?—I did. What was that charge?—The first charge was that of incompetence for the position of superintendent of the valuation, he himself not having any knowledge of the value of either lands or houses. I was in Galway at the time of making these charges, and they were thought of sufficient importance to be investigated. The first charge entered upon was that of incompetence, or want of knowledge of the value of either lands or houses, which I conceive to be essential in a superintendent. The then Commissioner of Valuation, Sir R Griffith, said repeatedly before 23 or 24 valuators and principal office assistants though Mr. Greene had no pretensions to a ledge of the value of either lands or hou was perfectly competent to carry out his under his directions, against whom he su that I had no objections, as to any want of fication as Commissioner of Valuation. admitted what I charged against Mr. (with regard to his want of knowledge, and considered to be a proof, for it acknow what I stated. I stated no more." Is th part?—Yes. What I stated was, that ceived that Mr. Greene was perfectly com to perform all the duties that he was calle to perform; and, besides that, I was alway able, in case of any difficulty arising, t advice and assistance. That is what I sai

4853. *The O'Conor Don.*] Did you nothing about his knowledge as a valua To the best of my belief, I did not. were many persons present, and they all that I did not say that.

4854. *Chairman.*] Do you remember having said, at any other time, that Mr. (was not a valuator?—I do not ever rem having stated so.

4855. Have you any further communica make to the Committee?—I wish to add t I have already said, that long before Mr. (was appointed to be superintendent, he the habit of going down on our appea tending Mr. Boyan, or whoever was th valuator, to check the appeals, valuing with I have often examined his valuations, and compared them with Mr. Boyan's, and found them to come sufficiently near, which Mr. Greene has, on evidence, shown served his time to Messrs. Brassington & of Dublin, and that he made a valuatio large estate for sale himself before he join establishment.

4856. *Chairman.*] Was that stated b Greene himself?—Yes.

7. Mr. *Hunt.*] With regard to Mr. O'Reilly's ...nce, can you identify the occasion to ... Mr. O'Reilly spoke?—The occasion was ...neeting that I called for the purpose of ...ng Mr. O'Reilly to prosecute his complaint ...t Mr. Greene and other parties, who were ...yed in the valuation service.

8. Do you specifically deny that you used ...pressions, or anything like the expressions, ... Mr. O'Reilly has attributed to you?—I ... believe that I said anything like stating ...Mr. Greene was no valuator, for I knew ...tly well at the time that he was.

9. *Chairman.*] Do you say still that he is ...ator of houses and land?—Yes, I do; it is ...observed that during the whole of the time ...Mr. Greene was employed until I retired ...the service he acted under me. I was ...s with him, and worked with him, but on a ...n being come to, the decision is not his ...but it was the combined result of his opinion ...ine.

10. Mr. *Ayrton.*] Let me call your attention ...uestion 2554, and the answer to it: "Did ...ear from Mr. Kelly that the reason of his ...ence with Sir Richard Griffith was his re... to charge the time employed on that map ... counties? *A.* No; Mr. Kelly told me, about ...ear 1847 or 1848, when he was employed in ...Museum of Irish Industry in Stephens' ..., after he had resigned his office in the ...tion service, that the first time that he ...ht Sir Richard Griffith took a dislike to ...as after he had been a month or some short ...ut with a Mr. Jukes, a professor of geology ...e Dublin Museum. Mr. Jukes made an ...ation to Sir Richard Griffith, as I have ... told by Mr. Kelly, for Mr. Kelly to be ...d to accompany him for some little time to ... a survey. Mr. Kelly was about a month ... and when he came back it was about the ...f furnishing his monthly accounts. The ...missioner used to attend at the office every ...hen he was in Dublin, during the time of ...Kelly, and when he called one morning Mr. ... asked him to what account he should ...e the time that he had been with Mr. Jukes ... country; the Commissioner said, 'To the ...ion.' Mr. Kelly said, 'How can I charge ... the valuation, not having done anything ...it? I cannot conscientiously do it.' These ... substantially the words, as told me by Mr. ... The Commissioner then said angrily ...e would pay for it himself"?—The whole ...t statement is false; Mr. Jukes did not ... to Ireland until December 1850, conse...ly Mr. Kelly could not have accompanied ...ukes before he came into the country. But ...k that the statement is not altogether with...me colour, because it refers to a different ...and to a different party. It might have ...about the year 1847, that a friend of mine, ...ny of my geological friends did, came over ...land, and he wished to examine some lo...; I believe it was the Silurian district, in ...air of Kildare, and he wished me to go with ... I said that I could not go, and then Mr. ... offered to go with him. He was away ...days, and not a month; and when he came ... there was a discussion between Mr. Kelly ...e as to what should be done about the time. ..., "Of course it cannot be charged to the ...ion." He said, "I cannot pay it; I am a poor ...

man; and, as he was your friend, I think you ought to pay it yourself." I said, "I think I will, I think I ought to pay it"; and I did so. There was no quarrel between Mr. Kelly and me in consequence.

4861. There is a statement made, in answer to Question 2367, respecting work by carpenters employed in the Valuation Office?—Yes.

4862. Can you give the Committee any explanation as to that?—I can; the carpenters were employed, during my absence, in making some alteration in my drawing-room in Dublin, and they afterwards sent me in their bill for doing it, amounting to 8 *l.* 3 *s.* I thought that it was a heavy charge, and I asked Mr. Melon, one of the superintendents of the Board of Works, to value and examine it, and he said that it was rather a high charge, but that it was not worth while to object to it; and, consequently, I did pay one of the name of Byrne 5 *l.* 3 *s.*, and another of the name of Doyle 3 *l.*; that was the entire transaction.

4863. Mr. *Hunt.*] Did you employ these carpenters on your private account?—Yes, and I paid them on my private account; I was not in Dublin, and they were engaged at the time in making alterations in the office; they were employed not by me, but by another party; one of the persons who knew that I wished to have it done. He told these people to do it; it was kept in a separate account, and it was so paid.

4864. By you?—Yes.

4865. *Chairman.*] Was not the carpenter also employed in repairing some houses that Mr. Greene was building near to Bray?—I know nothing about that.

4866. Mr. *Ayrton.*] So far as the carpenter was employed on your private account, you paid him, did you not?—Yes.

4867. It is stated, in answer to Question 3923, that persons in the Valuation Office were employed for your own private purposes, and that charges were made to the valuation for your private business?—That is true. I am very fond of architecture and of improving houses; and when I have been in the country, in Ireland, I have very often suggested improvements to friends when I have been engaged on public business, and I have frequently drawn plans, and had them copied, and I have sent them down into the country. It went on for a considerable time, and at length it occurred to me that it ought to be paid for. I then requested Mr. Greene to see what time the draughtsmen had been occupied in making those drawings for me. He did so, and he found that it was divided into two; that there was one for valuation service, and one for boundary service; the first amounted to 11 *l.* 7 *s.* 6 *d.* for the valuation service, and 9 *l.* 13 *s.* 6 *d.* for the boundary survey, which was paid in the year 1864. I believe that Mr. Bolton has the statement from the accountant, showing that that money was paid and expended by him for the respective services.

4868. I suppose that those plans were of no private advantage to you?—None whatever; it was merely to oblige some gentlemen in the country.

4869. *Chairman.*] Nor was it any advantage to the counties at whose expense they were made?—Certainly not. I have no other observations to make; I have mentioned the only statements that were made with reference to me personally.

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4870. Mr. *Hunt.*] At Question 2563 there is this: "During the time that you were employed in the office, was there a person there of the name of Skip?—There was a son of a man named Skip employed as a messenger for a short time, but he was dismissed, I believe, for some misconduct, and he enlisted. The Skip to whom reference was made here is John Skip, the Commissioner's butler; I never knew him to be employed on the valuation. *Q.* Young Skip was, I believe, dismissed for drunkenness?—He was. *Q.* Was the wife employed at Bagot-street as housekeeper?—She was housekeeper in No. 10 for some time, probably five or six years. *Q.* Do you know that 50 *l.* a-year was paid out of the public funds for some time to Skip?—So I understood. *Q.* Skip at that time was in the private service of Sir Richard Griffith?—He wore the striped livery jacket of a butler and household servant." What were the circumstances connected with that man Skip?—I will tell you. Before the Valuation Office was established in Dublin the Boundary Survey Office was in Bagot-street, and I was authorised by the Treasury to hire an office, for which I was to be allowed 100 *l.* a-year, and to appoint a messenger, for whom I was to be allowed 50 *l.* a-year. Skip was the man whom I employed, and he continued in that office, taking care of it, and acting as messenger and attendant. Afterwards, when I built my house and an office behind it, I continued to employ Skip; he attended at the office and he slept there; he attended at the office during the whole day, and at night he attended as servant at my house.

4871. Were you at that time paying him any wages as a private servant?—No, he was fed in the house.

4872. *Chairman.*] Is it the fact that Skip is receiving now a retired allowance on account of his services in the Valuation Office?—He is.

4873. Mr. *M'Carthy Downing.*] While he was receiving a salary as a public servant, he was receiving from you a salary as your private servant?—He was my private servant in the night, and the entire of the day he acted as caretaker and as messenger. I had another private servant in the house; Skip's son was my footman, and he wore my livery; he was never paid for by the public.

4874. Is not this the fact, that while he was a public servant, receiving a salary, he did wear your livery as your private servant?—He did not, ever.

4875. Did he not receive a salary from you as a private servant?—No; he received his food.

4876. I understood you to say that Mr. Greene was perfectly competent to discharge his duties, you being in the office?—I did.

4877. Did not that import this, that it was necessary you should be there as head of the department, to justify you in saying that Mr. Greene was competent to discharge his duties?—I think that Mr. Greene was competent, but as I was head of the department I must therefore have acted with him as I had done with Mr. Kelly before; he might be considered to be competent in the same way; they had both been acting in the service in the same capacity, and they were as competent as any other valuators that I had.

4878. Do not you think it likely that your answer would convey the idea that Mr. Greene was not as competent to discharge his duties as he was with you being there as head of the departme —I think it was an advantage to have both.

4879. Would not your answer be likely to persons to suppose that you did not consider perfectly competent?—I said that I though was perfectly competent to perform his d with me as head of the department.

4880. Do you know Mr. McGarrey?—I not say that I do; I have heard of him; I h not seen him; I should not know him if I him.

4881. Do you mean to say that you n made use of the expression which has been peated in his presence?—I do not know hi do not recollect ever having spoken to him in life.

4882. May you not have used that expres in his presence?—I am sure I never did.

4883. You are not positive that you did do so?—I am positive that I have stated wh did say, and Mr. O'Reilly may have taken it differently. My intention was to say that I ceived that Mr. Greene was perfectly compe to perform all the duties of his office

4884. You will admit that the position of of that department is a very important one I do.

4885. Are you also of opinion that no pe employed in that office should be a partisa Certainly.

4886. I take it for granted that, if you we the head of that department, and found that t was a partisan who had committed a gross you would think it your duty to remove hi That would depend upon what the gross act

4887. If one person in the office had en voured to corrupt another, and incite him t an improper act, would that, in your opinio an act for which he ought to be removed?— was proved, of course.

4888. You think that?—I cannot tell, question is so peculiar.

4889. I put the general question to you if a person in the office, receiving a salary attempted to corrupt another to do an impr act, would you think it your duty to re him?—I would, but it would of course de upon the enormity of the act.

4890. Do you know Mr. George Irwi Yes, I do.

4891. Is he now in the first class?—He i

4892. Do you know Mr. Hurford?—I do

4893. Is he a brother-in-law of Mr. Irwi I believe he is.

4894. Have you any doubt about it?—N

4895. Do you know Mr. Perrin?—Yes.

4896. I believe he is a man who has enj your good opinion?—I cannot say that I more of him than of others.

4897. Are you aware that Mr. Irwin w valuator at Bandon?—He was local revis Bandon.

4898. Bandon is a Parliamentary borou it not?—Yes.

4899. Do you remember any complaints h been made of Mr. Irwin with regard to his duct as revisor?—Not to me. I believe t letter was written by you to Mr. Greene.

4900. Was he removed?—He was, I be in consequence of your letter.

4901. And without having any investiga —Yes; we thought it advisable to chang position. I did not look whether it was

I thought it was desirable he should be
d on account of the prejudice created
him by the complaint, and then I believe
ote a thankful letter to Mr. Greene.

. Were the charges that were made
him specific?—The letters were not ad-
l to me.

. Did you not read them?—I did; but I
recollect them.

. Have you not read them lately?—No.

. Do you know whether Mr. Greene has
ters? —I believe he has.

. Did you, upon specific charges being
against Mr. Irwin for improper conduct,
thout any investigation, remove him?—I
believe the charges.

. And yet you punished the man?—It was no punishment to remove him to another place in the same position.

4908. Was it after Mr. Irwin was removed that Mr. Hurford was sent to Bandon?—No, I do not think that he was sent in his place.

4909. Mr. Perrin was also engaged there, I believe?—I do not know.

4910. Suppose for a moment that he was, and that Mr. Hurford, brother-in-law of Mr. Irwin, had written to him a letter, and that he had given the letter to the Conservative agent of that borough to influence the revisor, was not that a most improper act; that Mr. Perrin should be influenced to lower some valuations, and increase others?—I think that it was very improper, if such occurred.

Thursday, 22nd July 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. M'Carthy Downing.
Mr. Chichester Fortescue.
Colonel French.
Sir Frederick Heygate.
Mr. Herbert.
Mr. Hunt.
Mr. George Moore.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole.
Mr. Sullivan.
Colonel Taylor.

COLONEL FRENCH IN THE CHAIR.

Sir RICHARD GRIFFITH, called in; and further Examined.

Sir *R. Griffith.* 22 July 1869.

4911. Mr. *Chichester Fortescue.*] Do you put in the correspondence which passed between the department and Mr. M'Carthy Downing?—Yes.

[*The following Correspondence was handed in:*—]

"(Strictly confidential.)
"Sir, Skibbereen, 24 Nov. 1867.
"A LARGE and influential portion of the constituency of the borough of Bandon-bridge having lost all confidence in Mr. Irwin as revisor of tenements within the borough, a memorial has been prepared to you, signed by some of those electors and others, asking you to remove Mr. Irwin and to appoint in his place some person whose political feelings would not interfere with his duty. That memorial has been sent to us, and before it would be acted on, it occurred to me that the object of the memorial may be attained without forwarding the document to you, and without injury to Mr. Irwin in his official capacity. Those objects would be attained if you would have Mr. Irwin removed before the next revision, which I believe comes on in a few days, and thus a good deal perhaps of annoyance and unpleasant feeling would be saved to all parties.
"I have the honour to remain,
"Your obedient servant,
(signed) "*M'C. Downing.*
"Richard Griffith, Esq. LL.D.,
"Custom House, Dublin."

"Sir, Dublin, 2nd December 1857.
"I AM directed by Mr. Griffith to acknowledge the receipt of your letter of the 24th ultimo, respecting Mr. George Irwin, the revisor stationed at Bandon, and I am to inclose herewith for your information an extract from the written instructions issued to all revisors with a view to prevent such interference as that you complain of. If Mr. Irwin has infringed these instructions in any degree, he will be dealt with accordingly; but as the next rate will not be struck in the Bandon union before the month of August next, Mr. Griffith will, in the mean time, effe arrangement calculated to afford satisfact all parties interested.
"I am, Sir,
"Your obedient serva
(signed) "*J. Ball Greene,*
"Superintende
"J. M'Carthy Downing, Esq., &c. &c."

"Prospect House, Skibbere
"Sir, 5 December 1867.
"I AM in receipt of your note of the 2nd and through you thank Mr. Griffith for his pr attention to my communication with referen Mr. Irwin, which I consider satisfactory, an so intimate to the electors of Bandon (who hav cause to complain of his conduct) by requ that no memorial or complaint will be forw for the present. I must, too, express my ple at the full and explicit directions contained i circulars from your office to revisors, whi attended to, and respected by them, would r any complaints impossible.
"I remain, yours respectfully
(signed) "*M'C. Downi*
"J. B. Greene, Esq.,
"108 Bagot-street, Dublin."

4912. Mr. *M'Carthy Downing.*] The question that I put to you when you were on the last occasion was this: "Suppose moment that he was, and that Mr. Hu brother-in-law of Mr. Irwin, had written to a letter, and that he had given the letter t Conservative agent of that borough to infl the revisor, was not that a most improper that Mr. Perrin should be influenced to l some valuations and increase others?—I t that it was very improper"?—Yes.

4913. Have you since this day week mad inquiry as to that letter?—I believe that inquiry was made.

4914. Is the letter now here?—Yes; t are two letters.

[*The following Letters were handed in and read:*—]

"101, Jermyn-street, St. James's, London,
"Dear Sir, 16 July 1869.

"THE Secretary of the Treasury has directed to produce before the Committee all the ters that have been referred to by the different nesses. I have therefore to request you will ain from Mr. Perrin and send me the letter ich Mr. Hitchcock stated in his evidence had en written by Mr. Hurford to a Mr. Doherty, Bandon, introducing him to Mr. Perrin, with view of influencing the latter in the revision was about to make of Bandon. If Mr. Perrin not this letter, you will request him to make official statement in writing of the date at ich it was written, what it contained, and what become of the original.

"Yours, truly,
"*J. Ball Greene.*

"R. Fredk. Shaw, Esq."

"27, Frankfort Avenue,
"Dear Sir, 20 July 1869.

"IN reply to your note of the 17th inst., re- esting me to forward an official statement of a umstance referred to by Mr. Hitchcock in his dence before the Valuation Committee, I am opinion that such an explanation should be y rendered (without incurring a serious charge contempt) to the Committee now sitting, either sonally or by their order. I beg therefore to , very respectfully, that I must decline to nish a written statement of a matter involving, sibly, such grave consequences, without further sideration.

"I remain, dear sir,
"Yours, very truly,
"*Wm. H. Perrin.*

"P.S.—I do not remember that the name 'Mr. herty' occurs in Mr. Hitchcock's evidence."

4915. Are you aware of anything connected h the letter of the 20th of July 1869, signed William H. Perrin"?—I know nothing what- r about it; I never even heard of it until it s mentioned here the other day.

4916. I am quite sure you will agree with me saying that a person filling an important situa- n like that of Mr. Irwin's, should not make nself very prominent as to matters of religion politics?—I think it would be very undesira- , and I think if the Committee had before them instructions that were written to the revisors, would be useful.

4917. I take it for granted that instructions re issued to those gentlemen that they should t interfere in such matters?—Yes.

4918. Did you ever see a copy of that mphlet (*handing the same to the Witness*), that s written by Mr. Irwin?—No, I never saw it; never heard of it until it was mentioned in this mmittee.

4919. Did you not read it?—No, I did not; I ve great objection to things of that kind, and erefore I would not read it.

4920. With regard to Mr. Hurford, I asked u before whether he was not a brother-in-law Mr. Irwin?—I believe he is.

4921. Are you aware that Mr. Hurford is a iter for several periodicals and newspapers?— m not aware of it.

4922. Are you not aware that he is the special correspondent of the "Express" newspaper?—I am not aware of it.

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4923. Do you not know that he attends meetings and races, and reports to the "Sporting Times," and other papers?—I am not aware of it, but I know that Mr. Hurford is very anxious for athletic sports, and he persuaded me to become a member, and I am not sure that he is not now secretary of the Civil Service Association for encouraging athletic sports in Dublin, and of which the late Lord Lieutenant but one was very fond, but I confess that I always objected to interfere in matters of that kind.

4924. Do you remember any complaints having been made to you in the year 1860, with regard to the revision of certain wards in the city of Dublin, during Alderman Reynold's lifetime?—I do not recollect; but there may have been, it is so long ago, it is nine years ago; but things of that kind might occur without my recollecting it.

4925. Have you no recollection of it?—No, I have not.

4926. Do you not recollect investigating the complaints?—No.

4927. The charge was this, that in 13 wards in the City of Dublin the valuation which ought to have been 5,000*l.* was only 3,200*l.*?—There may have been some report upon it, but I do not recollect it; if a complaint came it would, no doubt, have been examined into and reported upon, but I have no recollection of it; however, I am sure, from my knowledge of the man who conducts the valuation in Dublin, that he is perfectly incapable of interfering in that manner; I do not believe it is possible, because I have known him so long. He was for many years employed by the Poor Law Commissioners, and he came back to me; he has made the valuation of Dublin, and a more correct man, I think, does not exist.

4928. Do you not think under all the circumstances that it would be very advisable if there was some other person or persons united with the Chief Commissioner in reference to the internal management and general arrangements of the department?—I do not see how it could be better managed, but if you will just describe the kind of interference that you think there should be, I shall be better able to answer.

4929. Suppose, for example, that the Chief Commissioner was to a certain extent associated with the Poor Law Commissioners, and that those persons who sought for employment had to pass through a competitive examination, do you not think that it would be very advisable if some person, or persons, were associated with the Chief Commissioner?—I think if he was to be associated with anyone, it should be with the Chairman of the Board of Works.

4930. Do you not think, in order to create more confidence or to remove impressions which, whether erroneous or not, are abroad, it would be beneficial if there was some one to share in the responsibilities of the office?—As to the fact of recommending young men for nomination, I do not see any objection, but I think, as the chairman of the Board of Works is always a scientific man, and as the examination is of a scientific character, it is desirable that he should be the person, if such addition should be made.

4931. Has the Chief Commissioner at the present time power to remove any person in the department

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department of his own mere will and pleasure?—He has not.

4932. What course is taken, if a person is considered to be incompetent, or has done an act for which the Chief Commissioner thinks he ought to be removed?—Such an event never has occurred, but in that case he would report to the Treasury.

4933. Did you, when you were in office, never remove any person or persons as you pleased?—I am speaking of the time since the department was put under the Treasury; formerly, it was under the Lord Lieutenant, when the Commissioner, by Act of Parliament, had full power to appoint and to dismiss, but since the valuation has been placed under the Treasury, the Commissioner of Valuation has no power to remove anybody.

4934. He recommends, does he not?—Yes.

4935. Mr. *Stacpoole.*] If the Commissioner makes a recommendation, do the Treasury always carry it out?—Yes, hitherto they have; I believe that they had full confidence in me, and I always took great pains in recommending a candidate for examination, to ascertain that he was a person of sufficient education; I did not go so far as to examine him as to his scientific knowledge, but that he had sufficient education.

4936. Mr. *M'Carthy Downing.*] Of course, the present Commissioner enjoys also the confidence of the Treasury, and I presume that the recommendation by him is generally acted upon?—I daresay it would be, but it has not been hitherto made.

4937. Mr. *Stacpoole.*] It would appear that nominally the Treasury does it, but in reality the Commissioner does it?—Yes; he has the power to recommend it, but I do not think there has been any recommendation made since I ceased to be Commissioner.

4938. Mr. *M'Carthy Downing.*] Suppose that a vacancy occurs for a first or second clerk in the office, what means are taken to ascertain the capabilities of the candidate for such a situation, or suppose, for example, you wanted a valuator?—If we did, we should have to appoint a new one, and we should then have him examined by the Civil Service Commissioners.

4939. Would you not, or rather Mr. Greene, have the appointment?—No; we have no power of appointments except through the Treasury; I do not think that under the Act of Parliament, we could appoint anyone who had not been examined before the Civil Service Commissioners.

4940. Mr. *Stacpoole.*] But you would have the nomination of the candidates to go before the Civil Service Commissioners?—Yes.

4941. *The O'Conor Don.*] In what matters would the Civil Service Commissioners examine the candidate?—The Commissioner of Valuation would not in that case examine him, he would only recommend him for examination.

4942. By the Civil Service Commissioners?—We have not had anything of the kind as regards a valuator yet.

4943. Mr. *M'Carthy Downing.*] Are you aware of any case in which there was an examination by the Civil Service Commissioners?—No except for the third class.

4944. *The O'Conor Don.*] Did you not issue a circular from your office in which the qualifications for a valuator are set down as reading, writing, and arithmetic?—I think not latterly. I am not aware of it, it must have been a very long time ago, before the Civil Service examination began.

4945. Would you be greatly surprised, if date of this circular was 1st January 1868, which the qualifications to be certified by Civil Service Commissioners for a valuator set down: "Candidates for appointment valuers of land, buildings, and other descript of rateable property will be required to examined by, and obtain the certificates of, Civil Service Commissioners in reading, writ and arithmetic; the arithmetic to include four first rules, and reduction, proportion, practice"?—I should be very much surpri It was not a circular, and it has never b acted on.

4946. Mr. *Chichester Fortescue.*] Do the C Service Commissioners attempt to examine ca dates in technical branches of knowledge They do, I think.

4947. Such as land valuing and engineeri —Yes, I should say they would examine in th branches; the examination would be very seri The candidate would be required to underst Euclid, geometrical drawings, &c., with var other subjects which are not common; thi merely for the lowest grade of those emplo in the Valuation Office.

4948. I am talking of valuers; do the C Service Commissioners examine in such mat as a knowledge of land valuation?—I bel they have not yet had a trial of such; we h not had occasion to resort to it.

4949. Mr. *M'Carthy Downing.*] How these appointments made; I will take, for stance, a third-class clerk, say that you want in the office; what course is taken to app him?—Applications are made to the Com sioner for nomination; in all cases there r be three persons examined in order to fill vacancy; in that case, the Commissioner sel out of a number of candidates all who appea to be nominated; he selects three for each vaca and sends their names over to the Civil Ser Commissioners.

4950. Then the Commissioner has virtu the power of selecting whom he pleases for amination?—He has.

4951. Therefore, virtually, he has the appo ment of every single clerk in the establishm —He has the nomination, and the best pe after examination must be appointed; but sev who were nominated did not stand; and s were found deficient.

4952. No one can stand who is not nomin and appointed by the Commissioner?—No.

4953. Is not that, in your opinion, a very traordinary power to give to one man?—I do think so, but under the circumstances I do no any objection to appointing the Chairman of Board of Works to be his coadjutor.

4954. Mr. *Chichester Fortescue.*] Does that power of nomination invariably belon the head of the department?—It does; I bel the head of the department has the nominatio his own department in all cases.

4955. Mr. *M'Carthy Downing.*] As to a va tor, what course is taken in appointing hin We have not appointed one for a great n years.

4956. But you may have to do so now? so, it must be done under a special Act of liament for the revision of the valuation whi required; it should be effected in a pec man

r; I think that we should not want per-
t officers, as it should be only a temporary
rment, but the candidate should be sub-
to some examination.

. Suppose you had a new valuation, upon
asis ought it to be made?—According to
t of Parliament.

. I am talking of a new one; should the
on be based upon the prices of agricul-
roduce?—No; upon the fair letting value,
ne in England for the Poor Law; what
he live and let live value.

. How long would you have that valua-
tand without any revision?—Fourteen

. Did you hear Mr. O'Brien examined?
I did.

. He is a very intelligent man, is he not?
esay that he is intelligent in his own way,
has not reflected upon the matter, that is
, upon the state of the variation in the
of land in Ireland as I have done, as I
is own statement would show that; where
ad been great variations and great profits
from a lease taken by him at one time
another, he said that the value of land did
r, and it was not let according to the value
ultural produce in the country; from such
nts, I would pay very little attention to
nion.

. *Chairman.*] By whom should the ex-
of the valuation be defrayed?—One-half
be defrayed by the public, certainly.

. One-half by the counties and one-half by
easury?—Yes, that was proposed to be
nder the Bill which was brought in by
ichester Fortescue.

. That is one of the resolutions which has
repared for the Committee by Mr. Ayrton,
t?—I do not know anything about the re-
ns; it is in the printed Bill, and it speaks
lf.

. Have you not seen Mr. Ayrton's reso-
?—No, I have not; I understood that
were in the Dublin newspapers, but I
not read them.

. *The O'Conor Don.*] To go back to the
ation by the Civil Service Commissioners;
ted that the Civil Service Commissioners
examine the valuators upon their scientific
ements?—It would be necessary that they
do so.

. Such an examination would not be con-
by the Commissioner of Valuation, but by
ivil Service Commissioners?—I think so;
the present law it must be so.

. I will read what appears in Mr. Greene's
ce; in answer to question 1,010, he says:
he nomination of all candidates is vested in
ommissioner of Valuation, subject to the
al of the Lords Commissioners of the
ry. 2. Candidates for appointment as
s of land, buildings, and other descriptions
eable property, will be required to be
ed by, and obtain the certificates of, the
Service Commissioners in reading, writing,
ithmetic, the arithmetic to include the
rst rules, and reduction, proportion, and
e." I asked him what was the date of
and he said it was the 1st of January
—That was in consequence of what hap-
at a time we had nine or ten counties
on, and in order to get the best valuators
e could; in an emergency we were obliged
to take farmers and not scientific men; at present I would not issue instructions to that effect; I think that they should be professional men. Under the original Act a man could not be appointed a valuator unless he was a professional surveyor and valuator; that was in the Act as originally proposed by myself.

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4969. You disagree then with Mr. Greene?—I think there must be a mistake.

4970. Then at Question 1016, I ask him, "Do you consider it a sufficient qualification for a valuer, that he should be able to read and write, and know the first four rules of arithmetic?—I think that is sufficient; he certainly ought not to know less than that." Then at Question 1019 I ask him, "And those are the persons whom you would now employ if you were commencing a new valuation?—I think so." Do you agree with his opinions?—I think that Mr. Greene meant to convey an idea of the minimum required, from what we were obliged to do in an emergency; in the year 1853 and up to 1859, in appointing valuators, we could not find persons accustomed to professional valuation of land; but it was necessary that they should understand maps; we got the boundaries of the tenements all surveyed by a surveyor for them, and all they had to do was to take a map and go into a field and value within the boundaries; they did not require more than a practical knowledge of the value of land, at the same time I think that that is a very clumsy mode of proceeding, but we could not help it at the time.

4971. That is not the system which you would adopt in the case of a new valuation?—Certainly not.

4972. Therefore you disagree with Mr. Greene who says that it is the system which he would adopt?—I think that Mr. Greene did not mean what the words would seem to indicate as a rule. I think that I would not appoint one that had not a much higher knowledge than is there described, except in such an emergency as I have mentioned.

4973. Mr. *George Moore.*] Here is a circular issued from your office in 1868 defining the examination that these valuators were subjected to. I understood you to say just now that no such document had been ever issued; but if it had been issued it must have been a long time ago?—I have forgotten it, as it was never subsequently acted on.

4974. *The O'Conor Don.*] Were you present when Mr. Lynam was examined?—Yes, I was.

4975. Do you, after hearing his evidence, adhere to your statement, that he was dismissed in consequence of making a bad valuation?—I did not state that he made a bad valuation, at least I did not intend to convey that idea; he was dismissed for insubordination, and sending in valuations that could not be acted upon.

4976. Was there a return put in from the office, in which it was stated that he was dismissed because he made bad valuations?—I think not; if it was so it was wrong. He was not dismissed for making a bad valuation; he was dismissed before we were aware of the quality of his valuations, which was ascertained by a comparison with a valuation made by Mr. Boyan afterwards. I recollect saying that he did make bad valuations, but I did not mean as the cause of dismissal.

4977. Will you read that document (*handing the same to the Witness*); do you see there the

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name of Mr. Lynam, and the cause of his dismissal?—It is so stated here.

4978. You see it stated in that document?—Yes.

4979. Is that incorrect?—Yes, it is, as regards the time.

4980. Mr. *Chichester Fortescue.*] What is incorrect?—The statement as to the unsatisfactory execution of the work is correct; but as to the erroneous valuations, they were ascertained only after his dismissal.

4981. Take this document into your hand (*handing the same to the Witness*); that is a certificate dated 4th August 1851, signed by the three superintendents to whom Mr. Lynam's work was referred?—Yes, it is.

4982. Will you read it?—Yes; "The superintendent, whose duty it was to have Mr. Lynam's work prepared for publication, having been blamed for delay, he excused himself upon the grounds that Mr. Lynam's work was so inaccurately prepared that he could not get on with it, and the matter having been referred to three superintendents of county departments, they made the following official report to me: 'Having 'carefully examined Mr. Lynam's revision of the 'barony of Magunihy, Kerry, we must say that 'we have never seen field work returned to the 'office in so unsatisfactory a manner, or so con-'trary to the system; that from the method Mr. 'Lynam has adopted of bulking his valuation '(including the per-centages) in his Poor Law 'sheets, without furnishing a reference to the 'detail in his field books, and at the same time 'from the inaccurate manner in which his Poor 'Law sheets are drawn out, it is most difficult 'for Mr. Hutchings to attempt to prepare it for 'publication without another revision. Henry 'M. Duffy, George R. Hitchcock, George Irwin, '4th August 1851.'"

4983. *The O'Conor Don.*] Does not that bear out the statement that Mr. Lynam was dismissed for not doing his work according to the rule laid down by the office?—It does; I did not consider that the document referred to the quality of his actual valuations. I did not intend to say that his valuations were bad until after they had been revised, and they were revised by Mr. Boyan, and then we found his valuation to be irrelative, and consequently we thought that it was better to adopt Mr. Boyan's valuation, and reject Mr. Lynam's.

4984. Are you not aware that Mr. Lynam complained that no assistant valuator or surveyor was sent to him?—I have the whole correspondence that took place, and, if the Committee please, I will explain it to them.

4985. With regard to the faults that were found with his work, were they not faults that might have arisen from the bad manner in which the surveyor had done his work?—No, the faults of his work were not on that account; he had a map, as all the other valuators had, with the boundaries of the tenements laid down upon them, and he made his valuation of each of the tenements.

4986. Was there not a surveyor, a Mr. Kelly, along with him?—He may have been employed there to put in the sub-divisions of the tenements.

4987. Had this surveyor nothing to do with the valuation?—No.

4988. Had none of the surveyors anything to do with the valuations?—Nothing what except as to the sub-divisions.

4989. Had they not to divide the tenem into quality lots and value the same?—No, had to mark out the boundaries and sub-divi-

4990. Before the valuator went down t ground?—Yes.

4991. It appears that Mr. Kelly was Lynam's surveyor, and was working with —This was occasioned by great alterations h been made in the boundaries of the tenem Mr. Lynam had made a valuation three previously to that, and he was sent down to r his own valuation. But in the mean time a change had taken place in the boundaries o tenements, and then a surveyor was sent do survey the boundaries of the new tenements

4992. The surveyor, I believe, belonged different class from the valuator?—Yes.

4993. And he received a different rate of —Yes.

4994. And, as I understand, he was not responsible for the work, except as to the bo aries and the extent of the farms?—For no else. This was the first valuation made in K and therefore all that he had to do was to su the boundaries of the tenements.

4995. Mr. *Chichester Fortescue.*] Was i general incompetence as a valuator, such as w render a man unfit for the profession, that Lynam was removed from the service?—It not.

4996. Then why was he removed?—It as I have stated before, for insubordination furnishing his data in such an imperfect ma that the superintendents of counties were u to use them.

4997. Was it because you found he did obey orders, in carrying out the system of ge valuation, that you found it impossible eith retain him in your service, or to act upon work he had done?—It did as far as the parish that he sent in; a parish near Killar which was reported upon by the superinten of divisions, and upon their recommendation stating the necessity for it, I appointed Boyan, who was one of the best check valu in Ireland; I directed him to go and valu parish of Aghadoe, and he having done so, I pared Mr. Boyan's valuations with Mr. Lyn and I did not find that Mr. Lynam's valua were relative as compared with the valuatio Mr. Boyan; consequently I did not use his v tions; I did not say that they were altoge wrong, but they were not relative. If I had valuation made by Mr. Boyan before Mr. Ly had sent in his valuation, I think we might endeavoured to correct it, but as it was thought it necessary to have the whole baron valued.

4998. If Mr Lynam, had chosen to cor with the system of the department he would h been quite competent to have done the w would he not?—He might have done it bette do not say that the valuations were so bad they could not have been revised.

4999. *Chairman.*] Is the valuation that Lynam states was surreptitiously taken from in the office the one that you are talking about do not know anything of a valuation taken f him surreptitiously; I speak of his own valuat that were made in his book. His valuations generally a good deal lower than Mr. Boy valua

ion, which was itself too low, but Mr. n's were lower.

0. Who decided between them? — Mr. elly agreed with Mr. Boyan, and we d his valuation.

1. Mr. *M'Carthy Downing.*] When did ynam leave the office?—He left the office y 1851.

2. Do you remember writing a letter to ynam?—I wrote him many letters.

3. There is a letter on the minutes of evi- that was written by you, dated 5th March —There is.

4. You will see now what your opinion of Lynam then was?—I know, and I admit iat was my opinion.

5. You considered him then equal to any rest, did you not?—Yes.

6. That was in 1847?—Yes.

7. Did he become less competent between nd 1851?—He valued the whole of the y of Magunihy. I did not know anything it, until the check valuations that were in consequence of the report of the super- ents. I then found that his valuations were lative with Mr. Boyan's.

8. Listen to this, "I have carefully reviewed valuations of the several trial townlands, mpared them with the valuations of Mr. and Mr. Purdon, and on the whole I do e that the discrepancies which occurred are wondered at, or complained of. The ion of rocky limestone pastures is par- ly difficult. In a dry summer there is g visible; in the autumn and the begin- f winter they will look best. The spade o use, and the eye may be deceived, conse- y the price must be determined rather from y than judgment"?—I referred there to a eculiar district, and it was a very difficult on to decide. I would not find fault with an for being wrong there, because it was lifferent from the whole of the barony.

9. If a man can value correctly a parish, e not be able to value a barony equally —He might, but this was not a parish; it peculiar rocky district, difficult to value.

0. What occurred after you wrote that in 1847 to alter your opinion of Mr. Ly- —I did not doubt him until I had his valua- heck-valued by Mr. Boyan.

1. You say here, "On comparing your ions generally with the others, as for ex- Mr. Purdon, Mr. Boyan, Mr. Freeman, find equal differences among them all, quently it is difficult to determine who is ' That is in Mr. Lynam's evidence of the me 1869. At that time you found it very lt to determine who was right, but you were habit of leaning towards Mr. Boyan, and lopted his valuation?—Yes; but it was a ifficult district. There was another reason, iat was, that Mr. Lynam was then going ve the service, and I wished to serve s far as possible; I do not mean that I anything that I did not think was correct, think my opinion of Mr. Lynam was suffi- y shown by appointing him afterwards.

2. When did you alter your opinion of —When Mr. Boyan's valuation was com- with Mr. Lynam's, in the year 1851.

3. Was it only then that you found he was capable as you thought he was?—It was hat I found out that he was irrelative in his valuations. I do not say that he was always so.

5014. Was that the cause of his leaving the office?—No.

5015. In the year 1847, when he stated that he wished to resign, did you not ask him not to resign?—I cannot recollect having done so.

5016. Just listen to this: "I wish to state that on one occasion, I resigned my situation formally to Sir Richard Griffith, and I received from him a letter in reply." That is in answer to Question 2284; and at 2285, Mr. Lynam was asked this question by The O'Conor Don. "I suppose at that time, Sir Richard Griffith had no complaint against you?—No; I resigned my situation under him, and he asked me to remain; this was in the year 1847." Do you remember that?—I do not.

5017. It is possible, I suppose, that it occurred?—I do not say that it is not. I appointed him in 1847 to go into Kerry.

5018. There has been an imputation upon the character of Mr. Lynam throughout the whole of this examination, and you well understand, no doubt, the reason why I have asked you these questions?—Certainly.

5019. Mr. *Stackpoole.*] I think you stated that the barony of Magunihy is the most difficult barony in Ireland to value?—Yes; it is one of the most difficult, on account of the variety of the soils.

5020. Is there any other barony that is similar to it?—Yes; there are others in Galway.

5021. *The O'Conor Don.*] On the last day that you appeared before this Committee you stated, in answer to Question 4855, that "Long before Mr. Greene was appointed to be superintendent he was in the habit of going down on our appeals attending Mr. Boyan, or whoever was the chief valuator, to check the appeals, valuing with them." Mr. Boyan, you have said, was one of your best check valuators; was Mr. Greene a check valuator?—He was appointed to go on a check valuation for appeals. There was sometimes a great number of appeals, and it was necessary that we should have them attended to. The appeals probably consisted in some cases of one farm in a townland; the cases were very numerous, and we required more than the ordinary number of check valuators, and in order to see that he was competent I sent him down to check value with Mr. Boyan. I found that he was competent, and I did employ him in that way for appeals, but never for the county valuation.

5022. You never employed him for county work?—No.

5023. But was not this work county work?—It was for appeals, not ordinary work.

5024. Was it not in the county?—Yes, but it was not for the general valuation of the county. Where a man said that the value was too high, it was necessary of course to have it re-valued, and to come before the quarter sessions, and Mr. Greene was appointed to value for that appeal; he never saw the other valuation; at that time he was not superintendent, but merely a valuator like the others, as far as appeals were concerned.

5025. Valuing separately for himself?—Yes, and having had a great deal of experience along with Mr. Boyan previously as a check-valuator for appeals. I conceive that to be a different thing from a check valuator being sent to value a whole district.

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5026. When Mr. Boyan and Mr. Greene were valuing together, in what capacity was Mr. Greene valuing?—He was valuing in order to try his skill in checking for appeals.

5027. As an ordinary valuator?—Both as an ordinary valuator or a check valuator, as the case might be, he would be eligible; that depended upon what the case proved to be.

5028. Am I to understand that in certain cases Mr. Greene was employed as a check valuator?—Yes.

5029. For this check valuation, were men selected from the ordinary valuers, and on account of their experience in land and so on?—They were specially selected as the best.

5030. I find in page 96 of the first Instruction Book, that check valuators are to be selected from among the ordinary valuators, and that those are only eligible who have been proved to possess certain qualifications; and as you appointed Mr. Greene a check valuer, I presume he was one of those who had proved, by frequent trials, his knowledge as an ordinary valuator?—Yes, he was an excellent surveyor, of a superior class to the ordinary class. I wanted his assistance in another way, and it was only upon a press when there were so many appeals that I employed him for appeals alone as a check valuator.

5031. He was superior to the ordinary valuators?—Yes, he was in a superior position, and received higher pay.

5032. Do you mean from the time that he entered the service?—No, he went on gradually

5033. Do you know when Mr. Greene entered the service?—Mr. Greene has said that he entered the service in the beginning of 1849.

5034. Can you tell the Committee at what date he was appointed to the office of superintendent?—In July 1850.

5035. If he was appointed to be an office superintendent on the 17th April 1850, do you think that he had had very great experience of the duties of his office between the commencement of that year and that date?—The office of superintendent required a man of experience in the details of every department, clearness of perception, and of higher professional claims than most of them; it required considerable acquirements to perform the duties, and I thought that Mr. Greene was the only man in the establishment able to superintend the general duties from previous training in the details.

5036. Was he the only man that you appointed at the same time to the office of superintendent?—He was the only man.

5037. I mean the divisional superintendents?—He was not a divisional superintendent, at least, like the rest.

5038. Never?—Not as the others.

5039. Are you quite positive upon that?—Yes, I am, but it is very difficult to recollect exactly so many years back; I think that it was in July 1850 that he was appointed to be general superintendent on the retirement of Mr. Kelly.

5040. I understood you to say a moment ago that you appointed Mr. Greene as check valuator because he had had great experience as an ordinary valuator?—No, I did not say that he had had great experience under me as an ordinary valuator.

5041. You qualify what you said before?—I said that he had never acted as an ordinary valuator under me.

5042. Then you appointed him check valuator without his having been an ordinary valuator? He was trained for a check valuator by Boyan for the purpose of meeting appeals.

5043. How long was he in that course training?—I cannot say.

5044. If he was appointed divisional superintendent in the office on the 17th of April and he only entered the service in the beginning of that year, could he have been a long time training?—It did not require a great deal training if he was an experienced valuator before, and he was never an ordinary divisional officer.

5045. But was he an experienced valuator before he entered the service?—Yes.

5046. When he entered the service, was he receiving the pay of an experienced valuator?—I cannot remember.

5047. Was he not one of those surveyors whom you have spoken?—I think not; but he may have been.

5048. Will you undertake to say that before he was appointed divisional superintendent, he was not entered in all the printed documents as surveyor?—He may have been; I have said he was not as other superintendents.

5049. Did you enter an experienced valuator as a surveyor?—I wanted him; my object was when Mr. Kelly was going away, to train him generally him for the office, and placed him in temporary positions for the purpose.

5050. And you educated him by promoting him almost immediately to the head of the office?—No.

5051. Was he not made head of the office on the 1st July 1850?—Yes.

5052. And he only entered that office in the beginning of the year?—I do not recollect exactly.

5053. How did you educate him so quickly?—I was with him constantly. I was previously well acquainted with him, and Mr. Boyan spoke highly of him. I considered him to be a very clever young man, and I thought it would be a great advantage to have a man of his professional character and position.

4054. If you styled him in your printed documents "surveyor," immediately before he was appointed divisional superintendent, is that consistent with your statement that he was one of the experienced valuators?—At the same time that he was under one of them, he was appointed to meet the appeals, and he was taken from one service to the other, as I have already stated, for general department training. The appeals were at one time very numerous, and it was necessary to make great exertions to meet them, because every appeal, no matter how trifling it might be, required examination.

5055. You stated also upon a former occasion that Mr. Greene, before he came to you, had served his time with Messrs. Brassington and Gale of Dublin; was he ever employed by them as valuator?—I know that he had made a valuation, as he has himself stated, of an estate for me, but I did not know of the matter personally at the time.

5056. What estate was it?—I cannot recollect, but he mentioned it in his evidence.

5057. *Chairman.*] Did you have any communication with Messrs. Brassington and Gale about Mr. Greene's capabilities?—I think it is very likely that I did speak to Mr. Brassington on the subject

:t; but I cannot accurately remember now,) long ago.

8. If you did speak to Mr. Brassington, it not have made some impression upon mind?—It is a great many years ago; but rassington often used to come to the office, still does, and I, no doubt, conferred with

9. *The O'Conor Don.*] You do not say that xperienced valuator was receiving only the f a surveyor before you appointed him nal superintendent?—I do not recollect ay he received, but I believe it was higher thers.

0. It is possible, is it not, that he was receiving the pay of a surveyor?—It is le as being the official practice adopted, in ases, but I have said he was on training.

1. You distinctly deny the truth of Mr. ly's assertion, that you ever stated that reene was no valuator; at Question 4853, ed you this question: "Did you state g about his knowledge as a valuator?—I t; to the best of my belief I did not. were many persons present, and they all that I did not say that." Have you made es lately of the persons who were present occasion referred to?—Yes; and there is them in the room now, Mr. Duffy.

2. You stated that at the time of this con- ion a great many persons were present?— he whole office nearly, I think.

3. Have you inquired of every person who esent whether you stated it or not?—No; have a perfect conviction that I could not what I knew to be false. I have asked people as to what I did say, and they agree ne, that the answer I gave was correct.

4. To how many persons have you spoken? re are two in the room now.

5. There are only two persons?—Yes.

6. In your former evidence you said that all stated I did not say that;" have you to any other persons?—I have not been in since; but I have a great opinion of those s who were present, and what they state onds entirely with what I say myself.

7. Do you refer to these two persons?—

8. There are only two whom you have ?—I have not seen any others who were t since.

9. Did you know three surveyors in the of the names of Keenan, Burke, and ?—I do not remember the names.

0. I find that on the last day of your nation, you contradicted a statement that een made with respect to some carpenter's which was said to have been done for rivate benefit?—Yes.

1. Can you tell me who it was that made tatement about the carpenter's work?—I it was Mr. O'Reilly.

2. You came here on the last occasion to dict certain statements that had been ?—Yes, that had been made by somebody

3. At Question 4861, Mr. Ayrton put o you, "There is a statement made in r to Question 2367, respecting work by nters employed in the Valuation Office? ." I have looked at the question and r, and I cannot find anything about car- 's work in them?—It was stated by some .

one, that there were windows and doors of buildings and other things in the office, and also that Sir Richard Griffith had employed those carpenters in his own house, and had charged it to the office. I asserted that I had done no such thing, for I paid the men for the work done, and I have both their receipts.

5074. When was this carpenter's work done?—I stated at the time; I have not got the papers with me.

5075. Had the carpenters to whom you have referred been employed in doing work at the Valuation Office?—Yes.

5076. And afterwards, did they do some work for you?—Yes; they did some work in my own house.

5077. During that time, were they supposed to be employed at the Valuation Office?—I cannot tell, they were paid as they worked.

5078. How long after the work was done, was the bill sent in to you?—I was away in England at the time, and I do not remember how it was.

5079. Are you prepared to say that those carpenters were not previously paid for the work so done out of the Valuation Service Fund?—I really do not know, but I do not suppose that they were, but, to be beyond doubt, I paid twice.

5080. You do not suppose that they were returned as public workmen in the account of the valuation office, and that they were paid at the same time?—I suppose that they were not. I do not believe that they were; I know that I got a bill specifying what they had done for me, and I then employed, as I stated before, Mr. Mellon to estimate the work, and tell me what he thought of the charges, and he said that he thought they were rather high, but not so high as to be worth while disputing, and I paid them, as also the service.

5081. Did you ever inquire whether the men had been before paid out of the Valuation Service Fund?—It was in a different place altogether, and I paid twice.

5082. Do you think it is possible that that might have occurred?—It might be possible, but I do not think it is probable.

5083. Was this the only occasion on which carpenters were employed in that way for you?—Yes; it was the only occasion. I would not employ persons who were employed at the office in my service at all; it was done while I was away.

5084. Now, with regard to Mr. Skip; you told the Committee on the last day that Skip was employed as a messenger; in what offices was he employed as a messenger?—He was employed as a messenger in the original Boundary Survey Office, in Bagot-street, but it was not on the same side of the street as the last; it was on the north side of the street opposite the Valuation Office we had afterwards; it was under the Treasury; I stated on the last occasion that the rent for the office was 100 *l.* a year. I said that I would supply a furnished office for that sum, and the messenger and attendant was to be paid 50 *l.* a year.

5085. You supplied an office afterwards at the back of your own office, did you not?—Yes, some years afterwards, at the back and front.

5086. Was Skip ever employed in that office?—Yes, when I built my own house, I thought it important that I should have a constant surveillance over the accountant's department, because I alone was responsible; I had the power of expending the money, and I thought that it was im-

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portant, as far as possible, that I should have the department under my control, and I built an office as a return to my own house.

5087. Mr. *George Moore.*] Are the Committee to understand that you received 100 *l.* a year for that office when it was in your own house?—There was an office of my own, as well as the account office; the back and front parlours, and I may say other rooms, were all engaged for the office.

5088. Did you receive 100 *l.* a year for it?—Yes, by Treasury arrangement.

5089. Sir *Frederick Heygate.*] Did you rent the house?—No, I built it myself.

5090. *The O'Conor Don.*] It was in that house, was it not, that the person who acted as your servant was employed as messenger?—Yes, he attended there the whole day.

5091. He attended in your house the whole day?—Yes, he slept in the lower part of the house; but he attended at the office to make fires and to go with messages as an attendant at the office, and then when the office was closed at four o'clock he was free. His bed was in the house, but he was paid by the office.

5092. Is that office still kept up?—No; the office is not kept up.

5093. Is there no part of the valuation service at present carried on in Fitzwilliam-place?—No; for nearly six months after the transfer was made, and I ceased to be Commissioner of Valuation, the place fit to receive the accountant's department was not ready, and therefore Mr. Greene requested me to allow the accountant to remain in my house, and they did remain there for six months, but I made no charge for it.

5094. How long is it since they went back?—It is about six months ago.

5095. Since this Committee began to sit?—I believe it was; the Board of Works were a very long time fitting up the place.

5096. Up to that time you received 100 *l.* a year for the office at the back of your house?—No, not since last October.

5097. What is the total valuation of your house and offices?—130 *l.* a year.

5098. For the office alone you have received 100 *l.* a year from the public?—Yes; but it was a furnished office.

5099. *Chairman.*] It is the same room over the stables, is it not?—No; it is not, it is in the garden; there is also a room over the stables, but that never was part of the account office.

5100. *The O'Conor Don.*] You admit that Mr. Hitchcock was correct in saying that persons employed in the Valuation Office were also employed for your private business on certain occasions?—Yes; but I paid them for it.

5101. This was going on for a long time, but subsequently you had the matter inquired into, and you paid the amount owing out of your own private funds?—Yes.

5102. How long had this been going on?—It had been going on occasionally for four or five years.

5103. What occurred after all that?—An entry was made in the pay-books, I suppose.

5104. How was it entered in the books?—I cannot say; but it would have been sufficiently entered for Mr. Greene to estimate it, and he calculated the sum due as payment for the time they were occupied.

5105. You stated before, that you requested Mr. Greene to examine the books of the draughtsmen; what books did you refer to?—I refer to their progress-journals.

5106. Look at this Progress Return (*having the same to the Witness*); is there any possibility of telling from that, what work a man has been actually employed upon?—No; but there is a report in the office.

5107. It would be impossible, would it not, to make up the accounts from the books of the draughtsmen?—No; they state what they were for, and what they were done for; drawing fair plans, colouring maps, transferring, making tracings; those belong to the valuation.

5108. But how could you tell from that what plans and what tracings had been made?—It must of course be fuller than this, if done for me.

5109. If an officer was employed upon work for you, is not that just the way in which he would enter it?—I think he would enter it as drawing plans for Sir Richard Griffith.

5110. Can you give the Committee the name of the persons who were so employed by you?—No, I cannot.

5111. When did you ask Mr. Greene to look over the matter?—It was in 1863.

5112. At the time, I suppose, you had a memorandum of the persons who were so employed?—Yes; but these things were done in the Valuation Office; they were not done in my own office at all.

5113. Were the persons employed in the Valuation Office ever employed in your own office never employed for those purposes?—Never; they were a different class. The persons in the Valuation Office were of a different class; they could draw my designs for buildings in the country; but these were trifling things connected with houses for my friends, some of which I may have occupied some time.

5114. Mr. *Stacpoole.*] Before your house was occupied as an office, where was the Valuation Office?—The Valuation Office was at the corner of Bagot-street.

5115. Was that given up when you built your house?—It was.

5116. *The O'Conor Don.*] You resigned your office as Commissioner last October, did you not?—I did.

5117. Do you still receive the salary attached to that office?—I receive no salary of any kind from any office.

5118. Did you not receive 500 *l.* a year as Commissioner?—Yes.

5119. Have you ceased to receive that?—I have received no salary whatever since I resigned the commissionership; I receive a pension; I am now superannuated; I had been 60 years in the service, and have now my full pension.

5120. Do you receive the full 500 *l.* a year now?—Yes.

5121. Upon your resignation of the office of Commissioner in October last was Mr. Greene appointed to it?—Yes.

5122. Does he not receive 900 *l.* a year?—Yes.

5123. Then he receives now, when there is no valuation going on, nearly double what you received when it was going on?—Yes, but I think I explained the cause of that; under the last Act of Parliament I was, as Commissioner, authorised to receive three guineas a day and one guinea a day for travelling expenses, I was at that time chairman of public works, and the moment I was appointed chairman of the

rks, I wrote to the Treasury to say that I t an arrangement should be made different hat which had existed before, and that I be satisfied, as a great portion of my time cupied by public works, instead of 1,100 *l.* ive 500 *l.*, and although the salary of the an of the Board of Works was 1,200 *l.* a should be satisfied to receive 1,000 *l.* or altogether, for the two, that was my own ition.

4. Then as far as the Valuation Office is ned by the arrangement made last October, s an additional 400 *l.* a year paid in the since you resigned?—Yes, but an office of nount has been abolished.

5. Is there an office in Dublin connected e Boundary Survey?—Yes, the Boundary y is in the Valuation Offices.

6. Is there a separate rent charged for that lary Survey?—Yes, there is.

7. To whom is it paid?—It is paid to the etor of the house.

8. Is that in addition to the rent paid for aluation Office?—It is a portion of the rent or that office, it is a deduction from the ion.

9. You are a Commissioner for the Boundary y, are you not?—Yes, I act with Mr. Greene I undertook it because I thought that as entlemen of Ireland are well acquainted me it was very desirable that I should con-

0. For what reason has the expense of the lary Survey increased this year to nearly e what it was last year?—Last year there none going on; the Ordnance Survey had stopped, and they had no funds to go on this year they have made a small grant , and they are going on in consequence. Boundary Survey had 500 *l.* granted for it ear; the money has not been expended, but l be.

1. Was not the Ordnance Survey long ago leted?—The original Ordnance Survey was leted, but they began a revision again in the , and they are now going to the south.

2. What is the necessity for having this le machinery; does not the valuation show oundaries of all the tenements, and the ons of the country?—The department of Boundary Survey deals with public divisions, the lowest public division is a townland; is "county," "barony," "parish," and nland;" and the proprietor of a townland ot alter the boundary of his townland without ning the authority of the boundary surveyor, aving the Ordnance Survey corrected. Then oundary surveyor has no power to do any- unless he gets an agreement signed in ng by the two parties interested in the e, saying that they have made a change in oundary by a new fence, or a give-and-take Then I send down a boundary surveyor to t upon it, and he does so; I then sign the ement between the parties, and that makes al.

3. Would not all those changes of boundary arked by the revisor in the tenement valua- ?—They might; but he could not legalise .

4. Does he not record it; if an exchange ade between two proprietors is not the fact rded by the revisor?—He marks it on the but that does not legalise it; it would not 7.

be engraved on the Ordnance map, unless authorised by the General Boundary Surveyor.

5135. What necessity is there for sending down a separate surveyor when it is already marked on the map?—Because we have to perambulate every one of the boundaries for further revision, and give an Ordnance sheet with marks of approval upon every boundary. By Act of Parliament it is not only to be approved, but every boundary is perambulated and reported upon by us before they can make a new revision survey.

5136. Is there any necessity, in your opinion, for that double survey?—It is the law.

5137. Could it not be all done by the revisor under the tenement valuation?—No, the local revisor could not be allowed to alter the county boundary; the law requires that a certain form should be gone through.

5138. Might not the facts as to the alteration be taken from the tenement revision?—They might, under the Act of Parliament.

5139. And without sending down a separate surveyor?—Yes, but he would do double duty, as we have to perambulate, according to law, every boundary, whether there is an alteration or not.

5140. But I understood you to say that you did not consider the perambulation necessary; of course it is according to law, but do you consider that the law is necessary?—I think that where there are legal boundaries marked out, it costs very little money comparatively; and I think a trifling sum, if it enables the Government to be certain that they are doing what is right, is of no pecuniary consequence.

5141. *Chairman.*] You have been asked questions with respect to the charges made for the carpenters' work, and you have stated in explanation that there were some trivial charges made which were sent into you after the carpenters had left, amounting to something like about 8 *l.*, and that you paid that amount yourself?—I did.

5142. You have stated that there were two carpenters named Byrne and Doyle employed; what length of time had those carpenters been employed in your office?—I do not know; they are not employed in the office, and have not been for years.

5143. Were they not employed in your office, one for four or five years and the other about the same time?—I cannot say. I believe they were paid according to work.

5144. But if they were, could they have been employed all that time in the public service?—If they were occasionally employed, merely for trifling repairing jobs.

5145. You have stated, in answer to The O'Conor Don, that you resigned the office of Commissioner; that you had received no salary whatever?—I did not say any such thing.

5146. You stated also that you had lost no salary by the resignation, and that the result of your resignation was the appointment of Mr. Greene, with an additional salary of 400 *l.* a year paid by the office; is that the fact or not?—There is a mixture of fact in it, but it involves a point that is not correct. I say it is true that I resigned my commissionership of valuation, for which I received 500 *l.* a year when I was Commissioner.

5147. You were asked whether you received any salary, and your answer was, "No"?—I have

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got no salary now, and permit me to say that there is a difference between a salary and a pension. I receive a pension as a public officer of 60 years' standing.

5148. You have renewed, on totally different grounds, your accusations against Mr. Lynam?—It was a misunderstanding before, but I think I have explained that already.

5149. According to your statement, you came here to contradict certain parts of the evidence taken before the Committee which you considered reflected upon your public and private character?—Yes.

5150. And you commenced by stating that the evidence of Mr. O'Reilly, as given before the Committee, was untrue?—I did.

5151. You referred to that portion of the evidence which you stated you came here to contradict, and which was that you had stated in the presence of Mr. O'Reilly and of other persons, that Mr. Greene was not a valuator, or did not pretend to be a valuator?—Yes; and I say still that I never stated so.

5152. Did you make any inquiries of the persons in your office as to whether they had ever been aware you had made such a statement?—I have referred to two of them, who are now present.

5153. Is Mr. Marquis, in your office, a witness here?—He is not in my office; he is in the Valuation Office.

5154. Is Mr. Hitchcock in the Valuation Office?—Yes.

5155. Is Mr. Hutchings in the Valuation Office?—Yes.

5156. Did you ask either of those persons?—I have not seen them, but there are persons here present whose statements I would sooner trust than either of those gentlemen.

5157. The statement made by Mr. O'Reilly was not a casual statement, and it requires to be very seriously considered. Mr. O'Reilly states that it was part of a conversation that he had with you, and that you then stated that Mr. Greene was not a valuator, nor was there any necessity for his being one, because under your directions he could do all that was required of him in the office?—I do not recollect any such conversation with Mr. O'Reilly; he stated that I said that Mr. Greene was no valuator, but what I said was that he was competent to perform all the duties required of him, and that I was always at hand to give advice and assistance when necessary.

5158. Mr. O'Reilly further asserts that he agreed with you, that any person under your direction could do whatever you ordered them to do, and made use of this expression, that your man Skip would do it?—Mr. O'Reilly can state what he likes.

5159. I think you have already given evidence that Skip was employed as a servant of yours, as well as a messenger?—Yes; he was employed as a messenger in the office, during the whole of the day; he was occupied there either in opening the door or taking messages from the office, or attending to the fires, and doing everything that was requisite; he was there for the entire day, and at the end of the day he assisted as my servant, and indeed messenger too. I had other servants in the house, and he was not the sole man that I had in my employment.

5160. Your first evidence was that he was paid by you?—No; he was paid by the office.

5161. Was he not paid out of the 100 *l.* a that you received for the rooms?—No.

5162. In your former evidence, at Qu 1467, you were asked, "Was there a per the name of Skip in your employment?" an say "There was." Did you ever place his upon the Expense List of the Ordnance V tion, or upon any other document?—Ski employed in the year 1826 or 1827; I thi 1826; I found it was necessary from th quent communications that were made be the Ordnance Survey in the Phœnix Par my office that there should be a central The Boundary Survey was made in four di corresponding with the Ordnance Survey tricts. We preceded them; we were one c before them, and it was necessary to h central office on account of the constant rence from the Ordnance Survey Office. mentioned before, I was allowed by the Tre 100 *l.* a year to provide an office, consisting o rooms. I was to furnish it, and I was to s a servant or messenger to attend the o Then I say, at Question 471, "You told u offices for which you did not receive any will you state what were the offices for whic were paid, and what was your yearly emolu —That depends upon the time; there is no department connected with the public wo Ireland in which I have not been employed many of the offices I filled I received no sala —I do not disagree with anything that you read now; it is the same evidence that I given to-day.

5163. *The O'Conor Don.*] Did you not in the evidence which has just been read b Chairman, that you received 100 *l.* a year f office, and that you were obliged for that also to furnish a messenger?—No; I rec 50 *l.* a year to provide a messenger, and 1 year for the furnished office.

5164. What the Chairman has read is "As I mentioned before, I was allowed b Treasury 100 *l.* a year to provide an office sisting of four rooms; I was to furnish it, was to supply a servant or messenger to a the office"?—But the last not for 100 *l.*, be 50 *l.* a year were allowed for the messenger; belonged entirely to the Ordnance Survey years before the Valuation Office was in B street.

5165. *Chairman.*] Was there not also a fe servant employed to sweep out the rooms at a week, who was paid out of the Ordnance v tion?—Yes, at Ely-place.

5166. Was Skip, upon your recommend placed on the pension list for 50 *l.* a year?— he was under a Treasury arrangement. He like other messengers, put on the establish when it came under the Treasury.

5167. Then is he now receiving 50 *l.* a as a pension?—No; I think his pension is s 25 *l.*

5168. You admit that he is receiving a sion?—Yes; for the number of years that he in the service.

5169. Are you able to say what pension is receiving?—I can ascertain it; I suppose about 25 *l.* a year.

5170. Mr. *Chichester Fortescue.*] I suppo is receiving the ordinary superannuation a ance, according to the rules of the servic Exactly so.

1. Is there anything peculiar in his case? hing whatever.

2. *Chairman.*] Did Skip ever wear your ?—No, but his son did, who was my foot- nd lived in my house at the time.

3. Was he the man that was dismissed?— ere was a man dismissed from the office, ace, but my footman, who wore my livery, id his wages by me, and had nothing to do he office.

4. Mr. *Chichester Fortescue.*] That was an- Skip?—Yes; there was father and son.

5. *Chairman.*] As you are still connected he office; what do you receive from it now? hing.

6. You have taken a pension?—That is a nt case; I receive from the superannuation pension for 60 years' service.

7. Do you receive a pension for the whole r service?—Yes.

8. You are no longer in the pay of the ury?—No.

9. Still you do go a good deal to the office? en Mr. Greene was appointed I wrote an l letter to the Lords of the Treasury, to at I was so anxious about my own bantling would continue to assist Mr. Greene just me as if I had continued Commissioner of tion; I do so, and will continue to do so.

10. What is the amount of your retiring n?—It is 500*l.* a year from the Valuation, ,000*l.* a year from the Board of Works; *l.* a year altogether.

11. Sir *Frederick Heygate.*] When the 100*l.* r was allowed for the office, did you look it as an augmentation of your salary?— I built the house for it, and I paid the rent e taxes, and they came to 70*l.* a year. I he office in repair, and I furnished it.

12. You considered that you did your duty provided out of that money a sufficient ?—Yes; and it occupied the front and back rs of the house, and besides the return , &c., already mentioned.

13. Was there sufficient accommodation in ffice, for the wants of the office?—Ample; s much as necessary at any time.

14. How is the business carried on at the nt time?—The Account Office is in one at Ely-place.

15. Is the same arrangement not carried on —No; there is not now any valuation in my house.

16. When the office was in your house, was n to the public?—Yes; every one came apped at my hall door, and my servant d the door.

17. You had no notion that there was any- irregular in the proceeding?—Certainly the Treasury were perfectly aware of it.

18. What was the valuation of your house? 130 a year.

19. *Chairman.*] Was there not a very hand- book of Lord Palmerston's estate got up as sent to him from the office, and was not all work done at the expense of the office?— not recollect anything about it, but I there was a coloured Ordnance map having oundaries merely tinted done for him at me.

20. Mr. *George Moore.*] You have just stated he office which was formerly in your house v in the Valuation Office?—Yes.

21. Is there 100*l.* a year paid for that?—No, it is a portion of the house that has been allocated to it.

5192. Sir *Frederick Heygate.*] What was the situation of your house when you had this office in it?—No. 2 Fitzwilliam-place.

5193. What is the letting value of the house there?—I think it is about 500*l.* a year furnished, I was offered 500*l.* a year for it; it is a large granite-fronted house in the best part of Dublin.

5194. Mr. *Stacpoole.*] Was not the Valuation Office, or part of it, always in Bagot-street?—There was a Valuation Office there, the first Valuation Office was in Bagot-street, we had three houses there.

5195. Is the whole of the Valuation Office not removed from Bagot-street?—There is no office there now, nor has there been for years.

5196. Mr. *Pollard-Urquhart.*] At the time when this public office was in your own house, I suppose it was almost unavoidable that a certain degree of public and private business of your own should be done by the same individual?—Well, perhaps to a certain degree, but very little I would say.

5197. To a certain extent it was almost unavoidable that a person who was in the office and was your own servant might tell a man to put coals on the fire?—Yes, the room that I used was my office; I received all persons who came in my own parlour, as it was part of the office, and he put coals on there as he did in any other part of the office, and he also opened the hall door.

5198. It must have been almost impossible to discriminate between what was done on your own private account and what was done on the official account?—All the morning and during the day it was altogether official, and then at night when the office was closed it was private; I fed him, and he slept in my house, though continually myself at public work.

5199. You gave him, as I understand, board and lodging as compensation for the services he performed for you?—Yes; for night attendance.

5200. Even in the carpenters' work, I suppose it was not easy to distinguish between the repairs done for your own house, and what was done for the office?—Yes; because it was done in different streets; they did certain work for me, that was valued, and I paid them for it.

5201. It was almost unavoidable, was it not, that the same men should have done work for you?—I never intended it, and I was absent when it was done.

5202. Sir *Frederick Heygate.*] Were the house and the office under one roof?—Yes, the hall and the parlours; the two parlours were under the roof of the house, the other, the accountant's office, was built expressly for them in the garden.

5203. You would call it, I suppose, one structure?—Certainly.

5204. *The O'Conor Don.*] Was not the carpenters' work done in a different office altogether?—It was done in my own drawing-room.

5205. Were not the carpenters employed at the Valuation Office in Ely-place in another part of Dublin?—Yes; a quarter of a mile off.

5206. Mr. *Chichester Fortescue.*] You have been asked as to your own qualifications as a valuer; as a young man you had opportunities, had you not, of studying agriculture and land valuation?—I had; my father was a great agriculturist in Kildare; he had 500 acres in his own hands, and as a boy I attended with the steward. I was up

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at six o'clock every morning from the age of 15 to 20, and I soon became really as good an agriculturist as could be. My father first introduced turnip husbandry into that part of Ireland, and I was bred to farming; but subsequently I was educated in London, and there I studied chemistry, geology, mineralogy, and mathematics professionally. I then went to Edinburgh, and attended the classes there for two years; while there I met with a gentleman who was a great agriculturist in the Lothians, and I asked him if he would allow me to come and see his system of farming. He said he would, and I went there; I asked then if he would take me as a pupil for a certain time, and he said he would. I went there, and I learned his whole system of farming as well as of valuation, which was similar to that I introduced into Ireland, which consisted of digging up the soil and ascertaining the nature of the active soil and the subsoil, and also the rock below, as the surface soil usually consists mainly of the disintegration of the subjacent rock. This gentleman, Mr. Begbie, was a geologist, and was also employed as valuer for land to be let, which is usual in that district, as every 19 years the land is let under new valuations. I went through the farms valuing every field by digging up the soil; exposing the active soil and the subsoil. He then took me to another neighbourhood where he was also employed in valuations, and by that means, in the course of two summers, I became quite conversant with the agricultural system that was adopted in the Lothians, and also any system of valuation. I afterwards married a lady from Roxburghshire; her father was a man of considerable property, and he also let his land by valuation. I always attended the valuators there, and I continued that practice up to 1830, when I undertook the valuation of Ireland, and I introduced the Scotch system of valuation based on the composition of the subjacent rock. That is the system which has been adopted by me in Ireland, and it, in my opinion, is the only true system of valuation that has ever been brought forward.

5207. I believe that you have kept up your knowledge of agriculture and geology ever since? —Yes, ever since.

5208. You have been asked about overtime work in the office?—Yes.

5209. Is the system of overtime still continued? —It is not; it was objected to by the Treasury, that the men who were up all night should work all day. But the difficulty that arose as to the overtime was this: we had only a certain number of months to make the revision, and before the revisors had finished their work in the country, the summer assizes, when it was all to be finished, were approaching; and the consequence was that the whole of the work had to be done in six weeks. By making the change (as Mr. Greene and I considered necessary), we begin the revision two months earlier than formerly, which gives us ample time, and the work is done now without overtime.

5210. When was the system of overtime abolished?—Since 1864.

5211. You have been asked some questions as to the use made of the townland valuation in the tenements valuation?—I was.

5212. I believe there was never any townland valuation in Munster, or in the county of Dublin? —There was not.

5213. To what extent was any use made of the townland valuation in the provinces of L ster and Connaught?—In the province of Lein to a certain degree, they did use it, but it found useless and abandoned; in the coun Cavan it was used, but in no other parts of north of Ireland; the valuers did not atter it, and we abandoned it.

5214. With the exception you have mentio it was not used in the north of Ireland?—N

5215. It was not given to the check valuer use?—Never.

5216. With regard to the allotment of and taxes, was that done by the field valuers i field?—The valuators made their valuation i field without reference to the rates or ta those matters were afterwards ascertained i office on consultation with the valuators, and finally determined.

5217. In the office?—Yes; there were in larities in carrying it out, but that was the of the office.

5218. If the superintendents did their d that work ought to have been done under eye?—Yes; it ought to have been done by t under their eye, but sometimes it was done hurry, and it was necessary to get it done v there was a sudden call for the Poor Law ra but it was always done in the office after correctly, and the Poor Law relief books corrected where there was any change found cessary.

5219. The cases in which it was done exceptions to the general rule of the offic Yes.

5220. With regard to the revisions, what the exact duty of the revisor with respect t changes that have taken place?—The re was to remark on all the changes that have t place with regard to occupancy.

5221. *The O'Conor Don.*] Do I unders you to say that you wish to correct Mr. Gre evidence?—I do not know what Mr. Gre evidence was, but I state what the regulati the office was.

5222. But I mean with reference to a par lar question, do you wish to say anything a Mr. Greene's evidence?—Yes, with referenc Question 239.

5223. Have you made notes of the evide —No.

5224. Then how have you had that que before you?—Because it was referred to a time.

5225. You are reading from a written d ment in which reference is made to a parti question which Mr. Greene answered?—Y

5226. Did you take notes of Mr. Gre evidence?—To a certain degree I did. A tion arose, and I thought I would invest what were the facts.

5227. Have you gone over Mr. Greene's dence and noted it, to shew where it is incor —I do not mean to contradict Mr. Greene; I state what I think.

5228. Have you come here to-day to evidence with regard to the answers that given by Mr. Greene?—No; I do not come to contradict Mr. Greene; with regard to th vision, it is technical, and therefore I have wi it out.

5229. Mr. *Chichester Fortescue.*] You come to state accurately to the Committee what conceive to be the duty of the revisor?— where changes have taken place, it is the

.e revisor to enter all such changes in his and on the maps, and when those books and are returned to the office, it is the duty of)ivisional Superintendent to check the altera- with the original documents. If he omits g so he neglects his duty.

50. Mr. *Stacpoole.*] That does not appear y way in the answers previously given, does I do not say that it does; I only wish to a definite statement.

31. Mr. *Chichester Fortescue.*] Now with :d to Question 290, with respect to the tor's duties, will you state to the Committee you conceive to be the duties of the solici- —He has to conduct all the appeals, advise arious law questions that frequently arise, ionally assist the Commissioner in meeting tations from public bodies, draw cases for sel, &c. In 1851 over 5,000 appeals were d in the County Tipperary, the solicitor was unknown to me, and was employed to con- those appeals as having the largest business ie county; he gave satisfaction; his costs d have been over 5,000 *l.*, but an arrange- was come to that he should be permanently inted at 400 *l.* a year, which was reduced to . on his getting an office at Ely-place. He cted both as solicitor and counsel in all the als throughout the country and has saved it nsiderable expense in consequence. In the 1851 there was no solicitor appointed, and never there was an appeal we employed a solicitor, and we were generally beaten, be- e he did not understand the Acts of Parlia- . We did not want to go to the expense of ing down a counsel, and to avoid that in the of Tipperary, where there were 5,000 ap- , I thought it necessary to try and find out a solicitor in the district to undertake the ap- . Mr. Jones, one of my officers, was em- ed at Nenagh, in the county of Tipperary, ig the days that the quarter sessions were , and I directed him to go into court for a day vo, to see who were the solicitors most em- ed, who were the most intelligent, and seemed nduct themselves in a proper and suitable ner, and to observe also who had the ear of assistant barrister. He reported that Mr. on was the man. I requested Mr. Bolton come up to Dublin. I think that there e 1,500 appeals at Nenagh and I told him there were a great number of appeals alto- ier, perhaps 5,000, and I asked him, "What you usually charge?" and he replied, "1 *l.* ppeal." That would be 5,000 *l.*, I said, "I not recommend that to the Treasury, could make an arrangement?" He said, "Yes, I w the county of Tipperary very well; I am e certain a great number of these appeals never be prosecuted, and I will be satisfied if will allow me 400 *l.* a year, and I will under- e all the appeals in Ireland, and charge nothing e than travelling expenses in addition." I te to the Treasury urging that that was a good r and recommending them to try it for one r. We got through all those appeals; there e only a few alterations made; when the ap- lents found they were objected to they were id of being saddled with the costs and with- w, and with very little difficulty we got ugh them. In the King's County the same ig took place. Mr. Bolton got through the es with credit to us and with very little profit imself.

.57.

5232. *Chairman.*] Was there any stipulation on the part of Mr. Bolton, that he was to have an office in Bagot-street?—Mr. Bolton had his office at the Four Courts, and frequently we had deputations from railway boards, mining boards, and fishery companies, wanting to get their valuations reduced. We required legal advice constantly, and I told Mr. Bolton that the position of his office was very inconvenient, and therefore that he should take an office in the neighbourhood. "Well," said he, "I pay 100 *l.* a year for an office where I am, and if you can supply me with a good room in the Valuation Office, I will take 300 *l.* a year instead of 400 *l.*" We did so, and he is always there, and he only receives 300 *l.* a year for his services.

5233. Mr. *M'Carthy Downing.*] Are the Committee to understand that Mr. Bolton never got more than 400 *l.* a year?—Yes.

5234. Do you mean to say that during 1851 and 1852, when he had all those appeals he had only 400 *l.* a year?—I do mean so.

5235. *Chairman.*] He is engaged in the same kind of work as the office work, is he not; has not his business increased very much?—I know nothing about that, but he never fails us.

5236. I was asking you the question whether Mr. Bolton stipulated that he was to have an office in your house in Bagot-street?—No; it was not in Bagot-street.

5237. I understood you to say that Mr. Bolton gave up 100 *l.* a year in order to get his office in Bagot-street?—No; in Ely-place.

5238. Was he never in Bagot-street?—Never.

5239. Was not the solicitor's office in Fitzwilliam-place?—Never.

5240 Mr. *Chichester Fortescue.*] But Mr. Bolton never failed you, you say?—Never.

5241. And you have as much command of his services as you require?—Perfectly so; and we always succeed.

5242. *Chairman.*] In the compulsory levies on the county his services were always included, were they not?—Of course they were; he did the duties of the Valuation Office.

5243. Mr. *Chichester Fortescue.*] I gather from your evidence that you think the counties obtain very good value for their money?—I think so, indeed.

5244. *Chairman.*] Do you mean to say that the counties have obtained value for the 1,000,000 *l.* of money that was levied off them?—A million has not been levied, only 600,000 *l.*

5245. Mr. *Chichester Fortescue.*] At Question 3198, Mr. Thompson stated that he believed his valuation in Ulster had been beyond the scale given in the Instruction Book; do you find that Mr. Thompson was correct in that belief?—No; the check valuator saw that he was not incorrect; he was right.

5246. It was their business to test that, and if they had considered it to exceed the scale they would reduce it?—Yes.

5247. But they did not do so, and therefore they considered it right?—They considered it correct.

5248. At Question 3787 there was an answer given upon the question of manipulating the valuation by reference to the rent of the land; is there any observation which you would like to address to the Committee upon that?—According to the 9 & 10 Vict. the valuators are required to value the land according to the rent

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for the poor law rating, but for the levy of the county they were to value according to a scale of prices; consequently great difficulties were to be overcome until the 15 & 16 Vict. came into operation, that is to say, until both levies were made according to the scale of agricultural prices. The moment that the change took place in the year 1853, on the passing of the 15 & 16 Vict. we did not take the rental, in other words, the valuators did not follow this rule, sometimes the surveyor did put them down, but they were never attended to; it was contrary to our regulations that they should be attended to. It has been asserted or thought that the valuation of Ulster is based on a different scale from the other valuations of Ireland, but that is not the case. The acreable valuation of Ulster being a great deal higher than any other district, it might be considered that such was the case, but I hold in my hand a paper which will show that a gradual change took place as the valuation proceeded northward. After the year 1853, which was the year of the failures connected with the famine, the country recovered its usual tone, the valuation was very low, because prices were low, and produce was extremely deficient at the time. I have a table here, which shows that the crops of wheat and potatos were not more than one-half of what were usually produced from the same lands in other years, and that the country was reduced to a wretched condition.

5249. That is to say, combined with the high rate of taxes?—Yes; owing to the low rate of produce and the small return, people threw up their farms and ran away. The consequence was, that the counties of Kerry, Limerick, Queen's County, Tipperary, and Waterford, were all valued at a very low scale, requiring to be revised and increased; and at the present time, my opinion is, that if they were now revised, they would be raised 5*s.* in the pound.

5250. *Chairman.*] Is not this repeating the evidence already given?—This was in the year 1853. Then coming to the year 1855, in King's County, in the county of Longford, in the county of Meath, and the county of West Meath, the valuations come nearer to the present scale. In King's County the valuation only requires 3*s.* 4*d* in the pound, and in Longford, 3*s.* 4*d.*; but in the county of Meath, where there is a great quantity of very fine land, it should be much increased; and also in Westmeath for the same reason.

5251. Mr. *Chichester Fortescue.*] But generally, as you are further removed from the time of the famine, so you find the valuations then executed nearer to the mark?—Yes, we find them nearer to the mark. Going on to the years 1856 and 1857, we find in the county of Clare, where there is a great deal of fine land, it requires 4*s.* in the pound. In the county of Cavan they found it was not necessary to make any alteration; but in Leitrim, which joins Cavan, though a very poor country, still the valuation was so much better, that to make it up to the county of Cavan, it only requires 2*s.* 6*d.* in the pound; the same in Sligo, which adjoins Fermanagh, so that beginning from the south, and going to the north, according as we got near to the present period, we find agriculture had so improved, and the people were so much better off, that the land became of more value, and therefore when we reached the counties of Tyrone, or Monaghan, Antrim, Fermanagh, and Down, we found that the scale which we had was the value which we should put on them, all the circumstances of the distr being taken into consideration; I say that th has been no change of scale, but only a cha of circumstances. The value in the north is c rect, and not higher; the difference is mer owing to the improvement of the agriculture industry of the people.

5252. In Mr. Hitchcock's evidence a quest was asked, at Q. 4177, with regard to motives religious kind, which it was supposed might h led to the nomination of candidates for appoi ments?—I hardly think that the Commit would think me capable of that; I never did or thought of asking what any man's religi opinions were, and never shall. My object to get proper people, and I solemnly assert t such a thing never entered my mind.

5253. You only endeavoured to ascertain respectability and the education of the parti —The suitableness of the man for the appoi ment, and his general education.

5254. Is it within your knowledge, or wit your belief, that work has ever been charged the office to the counties which has not been d for them?—I do not believe that such a thing ever been done; there have been doubts expres on the subject here, but I believe work done counties has been properly charged to them.

5255. Mr. *M'Carthy Downing.*] You are awa I suppose, it has been given in evidence to t Committee that before the reduction of the st the proportion of Catholics to Protestants in t office was two to one?—Yes.

5256. I presume you also know it has be stated that in the removal of those officials it happens now that the proportion is reversed: not that rather remarkable?—I will explain th the surveyors who were employed in the valu tion service to lay down the boundaries of far not shown on the Ordnance Survey were almo all Roman Catholics, and a great number of fi valuators were also Roman Catholics, and became necessary to dismiss them all when t work was done.

5257. Looking at class No. 1, there was majority of Roman Catholics to Protestan before the reduction, and now there is only o Roman Catholic in the first class; is that so? The Roman Catholics in the first class were there since 1850 as before; there has been alteration since the time that Mr. Kelly w superintendent, who was himself a Rom Catholic.

5258. How many Roman Catholics are the in the first class?—No change was made; the is one added perhaps, but there is not even o fewer than there was when Mr. Kelly left, e cept those superannuated.

5259. It was given in evidence that only o Roman Catholic has obtained an appointment f a number of years, and I think his name Freeman?—He was appointed as being qualifi by the Civil Service Commissioners.

5260. But he was the only one, was he not? I cannot help that; I can only say that t department remains as it was when Mr. Kel was there.

5261. At all events you do not yourself sele or dismiss or remove anyone because of his re gion?—Never; the officers in charge of counti are the very same as they were when Mr. Kel was superintendent.

5262. I understood that you were giving son reason to the Committee why the valuation

t.

outh of Ireland was lower than the valua-
in the north of Ireland?—Yes.
63. And I think I understood you to say
the valuation in the south ought to be raised
n the pound?—I think it ought.
64. What do you think the valuation in the
d ought to be in the north?—Nothing from
it is now; owing to industry and agri-
ural knowledge the country is in a much
e prosperous state. The difference arises
ly from poor-rates and partly agriculture; all
er produces flax.
65. Ulster is so prosperous and the price of
is so high?—Yes, and there a better price
be obtained for land than anywhere else,
valuation is at what I call a fair living of
e.
66. But are you not giving the very strongest
on why it should be raised in the north?—
because it is raised up to a fair level of
e now.
67. What was the price of flax when it was
ed?—That does not matter.
68. But that is the very staple of the dis-
, is it not?—We took the value of the flax
g with the rest.
69. It was 6 *s.* 3 *d.* a stone then, was it not?
es.
270. And is it not now 11 *s.* or 12 *s.*?—We
e evidence here which shows that what I state
rrect. Colonel Forde the other day said that
valuation was higher than his rents.
271. I want your evidence; you give the
nmittee as a reason why the north ought not
be raised the great prosperity of Ulster and
great success in the flax trade?—Yes.
272. Is not that a strong reason why it should
raised?—No, because it is up to a fair level at
sent
273. Did you not give the Committee as a
son why the valuation in the south of Ireland
uld not be raised its high poor-rate and the
ressed state of agriculture?—I do not under-
nd.
274. If agriculture has so improved in the
th, that flax is double the price, is not that a
son why it should be raised?—I take the
ts of the land as they are at present.
275. How do you know them?—By hearsay;
lso know it myself; I know that my rents
re lower than the valuation.
276. You have an estate there, have you?—
s, I had, and I ought to have raised my rents,
the valuation is higher than my rents. Sir
omas Staples and Colonel Forde state their
uations are higher than their rents.
277. How do you know that?—Because they
so.
278. You say that the valuation of the north
nearly equal to the rents; that valuation took
ce when flax was 6 *s.* 3 *d.* a stone, and it is
w 11 *s.* a stone, is it not?—But flax is not the
ole produce.
279. But is not it the great produce?—The
of is that gentlemen have not raised their
ts.
280. Sir *Frederick Heygate.*] Is it within
ur knowledge that the average produce of
x per acre has been diminishing for many
ars past?—Yes, of course, the high price in-
ced people to grow flax where they ought not
do so.
281. You have heard that stated as a fact?—
s.

5282. Mr. *M'Carthy Downing.*] Is not that always the case whatever the price of land is?—Yes; but I know that our valuation in the north is a fair valuation for rating this minute, and in the south it is not a fair valuation.

5283. You want to put upon those in the south 12 per cent., do you not?—No; I want to make all relatively equal.

5284. *Chairman.*] At the conclusion of your answer to the Right honourable Member the Secretary for Ireland, you stated as your opinion that the evidence given by those gentlemen who came before the Committee as to charging to particular counties work which was not done for them, was not correct, and that those witnesses had not spoken the truth?—No, I did not infer that; I hope that they spoke to the best of their belief; and that they spoke what they thought was true; but I think that they did not speak what was correct. My own character is at stake in the matter, and I can only say that I believe that there was no county or barony charged unless work was done for it.

5285. But evidence was given before the Committee to the contrary?—Then I suppose that the man did not know what he was saying; you must leave that to me, if you please.

5286. However, you put your opinion in opposition to their evidence?—I do. It is mere assertion

5287. You stated, in answer to the Secretary for Ireland, that one of the chief recommendations for you was the respectability of the parties whom you employed; do you admit that there was no preliminary examination?—Education and respectability are of great importance. I chiefly referred to suitability.

5288. *The O'Conor Don.*] I understood you to say that the valuation of Ulster was conducted on the same scale as the rest of Ireland?—It was.

5289. And that that was a scale based on the prices in the Act of 1852?—Yes.

5290. In your former evidence before the Committee you stated your belief that that scale of prices was 25 per cent. under the present prices, did you not?—Yes.

5291. That is to say, the valuation of Ulster was in fact conducted at about 25 per cent. under the present prices?—Yes.

5292. Do you consider that a valuation carried on on a scale of prices so much lower than the existing ones can be a satisfactory valuation at this time?—There are difficulties about it, but great improvements have taken place in the north of Ireland, such as the improvements in agriculture, so that the price as given by our valuators in the north, which gradually rose from the south, corresponds with the present state of the agriculture, and the valuation corresponds with the fair rents.

5293. The fact is that you consider the valuation in Ulster high, is it not?—Yes.

5294. But that does not prove that it was conducted on the same scale as the rest of Ireland, does it?—No; not that it was conducted on the same scale as the rest of Ireland, but in proportion as the country improved as you went to the north of Ireland the valuation became higher. The check valuator found that the county of Leitrim required only 2 *s.* 6 *d.*

5295. But is it not self-evident that if the valuation of Ulster was based on prices 25 per cent. under the present prices, that valuation can-

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not be correct?—It is relative, and it is up to the fair living rents at this minute.

5296. Mr. *Sullivan.*] Is there any record in your office of the number of appeals that were begun against valuations?—Yes, Mr. Bolt could supply that.

5297. Mr. *M'Carthy Downing.*] There we many not tried, were there?—No.

Mr. James Patrick Organ, called in; and Examined.

Mr. *J. P. Organ.*

5298. Mr. *Chichester Fortescue.*] I believe that you are Storekeeper in the Valuation Office?—Yes.

5299. You are the gentleman in charge of all the records of that office, are you not?—All that are not in immediate use; each division has its own records.

5300. But you keep all the records that are stored away?—Yes.

5301. How are they kept?—There are eight different stores, and in one or other of those stores there must be a fire lighted every day, and generally speaking two fires a day are lighted all the year round.

5302. Is that in order to protect those documents from damp?—Yes.

5303 Besides those documents which are kept in store I presume that there is a quantity of waste paper which is not preserved?—There is a very large quantity of waste paper arising from time to time, and we store it, because the order from the present Commissioner is that the paper shall be sent to Her Majesty's Stationery Office. But there is a quantity of worthless waste paper which accumulates every day, and there is a fire lighted to burn it, old envelopes and so on.

5304. There is a quantity of waste paper which is good for nothing else which is used for lighting fires, is there not?—Quite so.

5305. Could any document not of the character of waste paper which ought to have been kept in store have been burnt without your knowledge?—Certainly not.

5306. You are prepared to say to the Committee that within your knowledge no such affair ever took place and could never have taken place without your knowledge?—I am quite prepared to say, the assertion made, that there were documents done away with, is false. I do not know whose evidence it is, but the assertion reached me in Dublin. As I have already stated, there are fires lighted every day all the year round, and consequently there is smoke every day in the year; there is nothing particular in that.

5307. *The O'Conor Don.*] At Question 4834, the honourable Chairman asked Mr. Hutchings, "You have been constantly in the office at Dublin, can you tell the Committee if there is any foundation for a report that when it was arranged that the Committee should be appointed there was a great burning of papers connected with the office"? And he replied, "There was a report, but I know nothing of it"?—Nor do I.

5308. You agree with Mr. Hutchings then?—Quite.

5309. What is the statement which you have come to contradict?—The statement that I heard as having been made here, that Colonel French said he had heard from two or three people the assertion that the papers were burnt, and I come to say that the assertion was untrue.

5310. Did you hear any report in the office about papers being burnt?—Never, until I heard of it in a report of the evidence given here in t "Freeman's Journal" in Ireland.

5311. Mr. *M'Carthy Downing.*] Where are t fires lit that you spoke of?—When you go do stairs in the under basement there are two stor and every day in the year a fire is lit in each them; then there is a rear building, you through a long passage, and there is a buildi that was occupied as a kitchen in the days Lord Clare, there is a kitchen fire-grate, a above stairs there are three other stores. It my business to see that the papers are all p served from damp, and every day there are la fires lighted.

5312. Is there a fire lighted in the back stor —Certainly.

5313. You say that it is quite a common thi to burn papers?—It is quite a common thing burn useless papers.

5314. At Question 4844, Mr. Hutchings w asked, "You saw the smoke coming from t chimney," and he replied, "Yes; and I s paper flying out of the chimney"?—Yes, emb of papers, the same as you might see on a win day. All my stores are thrown fully open broad daylight. Would I do it in the daylig if I was about to commit such an offence; th were not manly enough to make the assertion, t insinuation was that I, more or less, allowed m self to commit a fraud by doing away w documents.

5315. Could documents be burnt without yo knowledge?—None without my permission, a without my knowledge.

5316. *Chairman.*] Sir Richard Griffith h referred to you as one of the persons who w present at the meeting when he denied he us the expression that Mr. Greene was not a value —I do not know anything about it; I was at t meeting, it is true, for about five minutes, but m business is to deny the assertion with regard these documents. I know nothing more abo it.

5317. Mr. *Stacpoole.*] Could that conversati have taken place without your remembering i —Yes; I was not in the room five minutes.

5318. Mr. *Chichester Fortescue.*] You cann speak to that at all?—No.

5319. *The O'Conor Don.*] Are the Committ to understand that you heard no report at all the office about the burning of those papers?—No; I knew nothing of it until I read it in t "Freeman's Journal."

5320. *Chairman.*] Have you heard anythi of an indignation meeting about the perjury witnesses being called in your office?—Yes; remember something about that meeting.

5321. Mr. *M'Carthy Downing.*] When was tha —About a fortnight ago.

5322. Do you know who called that meetin —I do not.

5323. Do you know anyone who attend that meeting?—I do; I heard the names people.

5324. Wh

4. What was the object of that meeting?—
object was, as I understand, to express
ence in Mr. Greene.
5. Did it go beyond that?—Not that I
of.
6. Do you know whether there were any resolutions come to at that meeting?—I heard there were, but I have never seen them.

5327. Did you hear that there were resolutions come to at that meeting condemnatory of some of the witnesses examined here?—I did not.

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Mr. George Bolton, called in; and Examined.

8. Mr. *Chichester Fortescue.*] What is
position?—I am Solicitor to the Valuation
.
9. Mr. O'Reilly made a statement before
Committee, at Questions 2635 to 2744, to
effect that Mr. Greene had charged his
ling expenses to Ennistymon to attend
ls, which were three days in hearing, during
hole of which time he remained at Killiney;
you a statement to make to the Committee
regard to that?—Yes; I was present when
O'Reilly made that statement that Mr.
ne had charged for going to attend appeals
were three days at hearing, during which
he remained at home; that charge was
y false. I was the solicitor who had charge
ose appeals, and I went down from the
ation Office in Dublin the day before the
ls came on to attend the hearing of those
ls; Sir Richard Griffith and Mr. Greene
in the office, and Mr. Greene was detained
ressure of business, and Sir Richard gave
Greene directions that he was to follow me
e night mail. I arrived the day before, and
Moylan was there; I sent for him, and I
ny way towards dismissing the appeals quickly.
ppeals would have come on in the ordinary
e at 12 o'clock, but these appeals were taken
t 10 o'clock, and shortly afterwards I was
us to get away, and I applied to the solicitor
e other side to allow the appeals to come on
o'clock, when the court sat; they came on,
they were discharged in about 10 minutes.
pped on to the car just going out, and I
Mr. Greene posting in from Limerick to
d the appeals; so the statement that he did
come down to attend appeals which were
days at hearing is utterly false, and Mr.
illy had good reason to know that it was
; this occurred in 1857, and it was investi-
d shortly afterwards. Mr. O'Reilly was
aware of the facts, but he came here not-
standing that, and repeated the statement
e this Committee.
30. Mr. *Sullivan.*] That was in 1857, was
-Yes; Mr. Greene stepped on the car with
we turned round and posted all night to Lis-
in the county of Waterford to attend other
als.
31. Mr. *Chichester Fortescue.*] A statement
made by Mr. Marquis, at Question 340, that
Byron ordered him to charge work mentioned
ve progress journals for 1857 and 1858 to
ain counties for which work had not been
, can you throw any light on that matter?—
n; I was present when that statement was
e. Mr. Marquis stated, that for five months
857 and 1858, he was working under Mr.
and Byron, and that Mr. Byron ordered him
harge to counties work which was not done for
n; I have got here the records of the office
ducing books and papers), and I find that
ng the entire of 1857 and 1858, with the
ption of the month of October, Mr. Marquis
57. was working under Mr. Hitchcock; I am aware of my own knowledge that Mr. Hitchcock was quite away from Mr. Byron. For the month of October 1857, which is the only month that Mr. Marquis could have been under Mr. Byron, I have a document from the Audit Office, which shows that every hour of his service was charged to the Boundary Survey, which was a different department, so that that statement cannot by any possibility be true. I produce receipts from the Audit Office for October 1857, which is the only month that Mr. Marquis was working under Mr. Byron in 1857 or 1858. I may state that those questions came upon us by surprise, and that we had not the documents with us at the time to contradict Mr. Marquis's statement.

Mr. *G. Bolton.*

5332. *The O'Conor Don.*] Does it appear from Mr. Marquis's progress returns in what office he was working?—The progress returns do not show that, but the book kept by the divisional superintendent, whose duty it is to keep a record, shows it.

5333. Supposing an assistant was attached to a particular division, although he might be working temporarily in that office in which Mr. Byron is, would not his name appear in the divisional superintendent's list?—No, the very moment that an assistant went to another division his name would appear in another division.

5334. Is Mr. Byron's a division in itself?—Yes, it is; it is a division in Sir Richard Griffith's office, in Fitzwilliam-place, which Mr. Hitchcock had nothing to do with.

5335. Is Mr. Byron a divisional superintendent?—I do not know that he is called by that name, but he occupies a high position in the office. He occupies a high position with a certain number of regular assistants under him. It is only in Sir Richard Griffith's office that he would have anything to say to the work referred to.

5336. Are not a great many of the tracings and drawings done in Sir Richard Griffith's office done in various departments in his office?—Yes.

5337. And done under Mr. Byron?—Yes.

5338. And the persons working at them would appear as serving under Mr. Byron, would they not?—Under Mr. Byron or under Mr. Eland.

5339. They would not appear at all in any other division, I suppose?—No, certainly not.

5340. Although their time was charged to counties under superintendents in Ely-place?—No, you are mistaken; while they were working in Ely-place they would be under the superintendent there; but the moment they went to Fitzwilliam-place they would appear as in Fitzwilliam-place.

5341. When a man was working at Fitzwilliam-place, his time would not be charged to any particular county, you think?—That is my belief.

5342. Is that the case?—I am certain that is the case.

5343. But suppose the Committee had had a

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progress return handed in to them, in which they find the time of a man employed at Fitzwilliam-place charged to counties, under the superintendents in Ely-place, what would you say?—I am aware that there are not any progress returns at Fitzwilliam-place.

5344. But if there was a progress return handed into the Committee, stating that Mr. Marquis, or anyone else; was working at No. 2, Fitzwilliam-place, and if that return were signed by Mr. Eland, and the time was charged to particular counties, would that be correct; are there any counties under Mr. Byron?—I am not aware that there are particular counties; I believe not.

5345. Do you think that any time that an officer was working at Ely-place should not be charged to any county?—I think not.

5346. If the return handed in to the Committee showed that a person working at Fitzwilliam-place had his time charged to particular counties, would that be wrong?—I think so. But this statement, that Mr. Marquis was working under Mr. Byron in those months, cannot be true, because I have the record here, which shows when he was working under Mr. Hitchcock.

5347. But would not his time, if charged to the counties under Mr. Hitchcock, appear in Mr. Hitchcock's book, although he was working at Fitzwilliam-place?— Certainly not; if he was working at Fitzwilliam-place he would cease to appear in Mr. Hitchcock's book, and in fact he could not be charged to anything in Mr. Hitchcock's division.

5348. But taking it as a fact that the men working at Fitzwilliam-place had their time charged to particular counties, would not those names appear in the superintendent's divisional list who had the superintendence over those counties?—It would not; the divisional superintendent loses control over them.

5349. Mr. *M'Carthy Downing.*] Why do you direct your evidence to the month of October 1857?—Because I find that in every month in 1857 and in 1858, this man was working under Mr. Hitchcock, except in October; and he is charged regularly every day; but I find that October is a blank in Mr. Hitchcock's book, because he had gone for that month to Mr. Byron; I have traced him through the Audit Office, and I find that for October 1857 he was working under Mr. Byron, and that he was charged as under Mr. Byron to the Boundary Survey.

5350. Mr. *Chichester Fortescue.*] A statement was made by Mr. Hitchcock, at Question 3788, that the valuation in his belief was based on rents, you as solicitor to the department must have the means of forming an opinion upon that matter; what is your opinion with regard to that?—My opinion is, that he is labouring under a great mistake. He was thinking of the 9 & 10 Vict., but since the passing of the 15 & 16 Vict., of which I drew the rough draft myself, I can state that it is not based on rents. I have had the care of the appeals of all the counties in Ireland. In Tipperary about 5,000 appeals passed through my hands, and I can state that the element of rent has never entered into our calculations since the 15 & 16 Vict. passed.

5351. Mr. Hitchcock stated, at Question 3811, that in the county of Cavan deductions were made from the valuation after the primary valuation was published; can you explain that?—I was rather astonished to find the divisional superintendent not aware of the state of the law. Act of Parliament expressly gives the Con sioners power to make that deduction; I su Mr. Hitchcock forgot that.

5352. Mr. *M'Carthy Downing.*] He was answering a question that was put to him, w not?—No, it was a distinct charge of his ow

5353. But it was not suggested by him, it?—Well, perhaps it was not suggested by but it was by somebody else from the through him.

5354. Mr. *Chichester Fortescue.*] Now, to Questions 4050 to 4054; statements have made that valuations have been altered fo purpose of giving or depriving parties of franchise; now, within your experience or k ledge, do you believe that there is any fou tion for that statement?—All I can say is tha or three attempts were made in this respect nothing could have been resisted more strenu than they were. At great expense and i venience we resisted appeals to raise or lowe valuations. We resisted them in Enniskill increase the franchise, and there was no m connected with the office in which a str supervision was exercised to prevent the slig interference of that kind. I can state of my knowledge, that if there were the slightest picion that any officer was tampering with franchise, he would not have been tolerated moment in our office.

5355. *Chairman.*] By whom would he be missed?—By Sir Richard Griffith's report t Treasury.

5356. That is your opinion, is it?—That i opinion and conviction; if such a thing happ I should bring the matter before Sir Ric Griffith, and I am quite sure of the result.

5357. Mr. *Chichester Fortescue.*] At Que 4460, it was stated that the valuation of ce lands in the county of Cork had been impro increased, can you explain that statement?— was stated by Mr. O'Brien; he was right regard to the fact of the increase, but he wa aware of the circumstances. I produce original book (*producing a book*), in which valuation of those premises is entered. It is all that it is an improper increase, but that is no It was a clerical error in calculating, as app by the books. It was set down at 8 *s.*, it app and it was reduced to 6 *s.* from local circumsta it is plain that the clerk in calculating the v took the 6 *s.* to be 6 *d.*, and brought it out at latter figure.

5358. Mr. *M'Carthy Downing.*] Does error continue in your book?—No; that e was discovered, and set right; there is a spe section in the Act of Parliament which ena that to be done.

5359. You have had very great experienc this matter; I wish to ask you whether you not of opinion that appeals against valuat should be to the chairman alone?—That matter which I have given a good deal of sideration to. I have no cause to complain the magistrates as a body, but I do think where perhaps a question of property was invol in which they might themselves be interested might be as well to have the appeal made to chairman alone.

5360. Mr. *Sullivan.*] That clerical erro quite plain on the face of the book, is it not Yes.

5361. Have you any statistical account of

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r of appeals which have been brought valuations since you became connected e Valuation Office?—I think I have. In ary there were 5,000 appeals, 1,200 of were lodged with the Court of Appeal for trial; we defeated almost all of those, and then the rest melted away.

5362. What per-centage of those appeals throughout the kingdom succeeded?—Not 3 per cent. through the whole kingdom of Ireland.

Mr. Henry Duffy, called in; and Examined.

Mr. *H. Duffy.*

. Mr. *Chichester Fortescue.*] Can you ex- o the Committee the question which was with regard to Mr. Doheny not being l to the county of Mayo for revising that of the Castlereagh union that belonged county of Mayo?—There is only one al division of Castlereagh that belongs to unty of Mayo; Mr. Doheny had only a erations to make, which he did on the ay he was revising in Roscommon, in hours, and the matter was so small that not think it necessary to charge it to unty of Mayo, and consequently did not it.

. The whole amount of work was of a rifling kind, was it not?—Yes; it was matter of a few hours, whereas the revision union took 28 days, all the remainder of the eing in the county of Roscommon.

. Can you give the Committee any ex- on with regard to the case of Mr. W. J. mentioned in Question 3896?—Yes; urn in which his name appears is for the al year, from the 1st of April 1867 to the March 1868, as certified by the accountant. misinformed, or I misunderstood about that last day on which I gave my evidence, so ined the accounts myself, and I find that e I now state is correct.

. *The O'Conor Don.*] But then you ed me to the contrary?—I stated that I ld so by the Commissioner and the ac- nt, but they both now say differently, and is my mistake.

. Did not Mr. Greene, in my presence in , tell you that you should inquire into that you came here to give evidence?—I forget id; I understood him to say, it was the year nd so I stated here. They told me it was a e when I went back; and in order to satisfy , I examined the accounts, and what I now s the fact; that is to say, that the return is financial year from the 1st of April 1867 to st of March 1868. Mr. Burke died on the ril 1867, but payment was not made to his for some months after his death, because d to take out letters of administration.

. Can you explain to the Committee why rn professing to deal with the revision year 1868 should relate as much to the 1867, and take in half that year?—I ly account for it in this way, that it was ancial year, and that the accountant made in that way.

. But does the financial year of 1868 cor- d with what you have stated?—Yes.

. That is the return that was made to the juries in 1868?—I think so. The 1st of 1867 to the 31st of March 1868, was the ial year.

. Mr. *Chichester Fortescue.*] Mr. Burke ive at the beginning of that financial year, 7. was he not?—Yes, for eight days, for he died, as I have already stated, on the 8th of April 1867.

5372. *The O'Conor Don.*] Are the Committee to understand, that this return represents the amount that was charged to the grand juries in the year 1868?—It represents the amount that was charged in the returns, and paid from the 1st of April 1867 to the 31st March 1868 to revisors, that is to say, it shows twice the amount because counties only paid one moiety.

5373. But does it correspond with the charges that were made in that year to the Grand Juries?—Yes; from those dates.

5374. But are those the data on which the amounts were made out for being paid?—Yes they are.

5375. And therefore that return corresponds with the two half-yearly statements made to the Grand Jury in 1868?—Of course it does.

5376. The last time you stated you had the authority to say that it was very different, did you not?—Yes, but since I went back I have found that it was not so; they said, "It was not what we told you," and then I said, "I will go and examine the accounts." I have now examined the accounts, and what I state is correct.

5377. In your former evidence you were asked, "You say that the return given to us is for the work actually done in the year 1868, commencing with the 1st of January, and ending with the 31st of December 1868"? and you replied, "Yes, and consequently including two months of the revision of 1869 instead of 1867. *Q.* You are quite sure of that? *A.* Yes. *Q.* You have authority for stating it from the office? *A.* I have the authority of the Accountant and the Commissioners"?—Yes, I thought I had at that time.

5378. Mr. *Chichester Fortescue.*] You say that you were inaccurately informed?—No, but I believe I was; they say I was mistaken, and I believe it was a mistake that they made. At all events, I am certain I am quite right now, and I can swear that it is right if necessary.

5379. Have you referred to Mr. Hitchcock's statement with regard to the proportion of Roman Catholics and Protestants in the service in Mr. Kelly's time, and the degree to which the religious element was supposed by him to have entered into the question of appointments?—I do not think he stated that the religious element had entered into the question of appointments. What he states was, that the proportion of Catholics to Protestants was two to one in Mr. Kelly's time. Now I have made an examination as to the matter, and being a Roman Catholic myself, am a better judge as to the number of Catholics than Mr. Hitchcock could be. I find that there were 82 Catholics and 66 Protestants in Mr. Kelly's time, and I can state with confidence, that a political or religious element never entered into the question of appointments, promotions, or discontinuations. The people who were discontinued were principally those who had been

Mr. *H. Duffy.*

22 July 1869.

engaged in surveying and valuing land, and of course, when the valuation ceased, they were sent away.

5380. Mr. *M'Carthy Downing.*] How can you possibly take upon yourself to say that?—I know by the way in which the discontinuations were carried out.

5381. But how can you take upon yourself to say that no appointments were made on account of a man's religion; had you the power of appointing?—No, but I saw the appointments. I recommended persons for promotion myself, and got several employed who were Roman Catholics.

5382. Were you consulted about the appointments?—About many of them I was.

5383. Will you look at that list (*handing a list to the Witness*)?—Yes, there were 82 Catholics to 66 Protestants at the period referred to.

5384. At what time?—In the year 1850. That was in Mr. Kelly's time, and the staff was greatly increased after that.

5385. What are the proportions now in No. 1 classification?—I do not know; but I know that Protestants predominate now.

5386. Now, I ask you to look at No. 1 classification; are they not 11 to 1 at present?—I am sure of that, in the first classification; it was Mr. Kelly who appointed the superintendents in the first instance.

5387. You gave me the numbers in 1850?—Yes.

5388. I give you the numbers at present?—Yes.

5389. In the first class there are 11 to 1, are there not?—There are.

5390. In the second class there are 12 Protestants to 11 Catholics, are there not?—That is the revising class of officers generally. If a political element were taken into consideration in the office, the Protestants would be in the majority in the second class, whereas they are not.

5391. But they are so, are they not?—Only by one.

5392. You have stated that the reason the relative numbers were altered was because in the third class a greater number were Roman Catholics, and that it was in that class dismissals took place?—No, I said that there were a great many field surveyors and valuators, who were highly paid men, and when the valuation ceased there was no further use for their services. Of course, the late appointments made under the Treasury caused a great predominance of Protestants.

5393. Out of 12, there is only one Catholi there?—That was not Mr. Greene's fault, cause he gave nine nominations within my kn ledge to Catholics.

5394. *The O'Conor Don.*] Are you sur that?—Sir Richard Griffith gave them, on recommendation.

5395. Mr. *M'Carthy Downing.*] Can you to whom Mr. Greene gave those nomination To a good many.

5396. Was there more than one Cath among them?—There were nine; Mr. Le was one, Mr. Duggan was another, Mr. Fr another, and several others.

5397. When was that?—Out of those 11.

5398. How many years ago is that?—It i many years ago, about two years ago, I thin

5399. With regard to the third class, are aware that there are 36 Protestants to 17 Cath in the third class?—I count 31 Protestan 23 Catholics.

5400. Mr. Hitchcock says 36 Protestant 17 Catholics?—I say 31 Protestants t Catholics.

5401. Mr. *Chichester Fortescue.*] Are you a within your own knowledge of any feeling an the Roman Catholic members of the depart that they have been unfairly used in this ma either by Sir Richard Griffith or Mr. Greene No, quite the contrary; I have at present in possession two addresses which were sent by office from time to time to Mr. Greene, and that was spoken of here lately. The office up an address to Mr. Greene, and it was sig by all the gentlemen in the office, except s or eight clerks.

5402. Mr. *M'Carthy Downing.*] You take yourself to say that you know better than other witnesses who stated that there was g discontent?—Yes, I give my opinion.

5403. Are you aware of a meeting which lately held in the department?—Yes. He one of the addresses to Mr. Greene, "Ad presented to Mr. J. Ball Greene on the 7t March 1865, at two o'clock in the afternoo No. 6, Ely-place, by a deputation from the a tants in the Valuation Department, who sig the said address."

5404. Is that document signed mainly by sons still employed in the office?—All who in the office did sign it. There was also an dress dated 11th of October 1868 to him, another dated July 5th 1869. (*Addresses ha in.*)

Tuesday, 27th July 1869.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. M'Carthy Downing.
Mr. Chichester Fortescue.
Colonel French.
Sir Frederick Heygate.
Mr. Hunt.
Mr. George Moore.
The O'Conor Don.
Mr. Pollard-Urquhart.
Mr. Stacpoole,
Colonel Taylor.

COLONEL FRENCH, IN THE CHAIR.

Mr. WILLIAM H. PERRIN, called in; and Examined.

Mr. *W. H. Perrin.*
27 July 1869.

405. Mr. *M'Carthy Downing.*] YOU were mined before this Committee on a former ?—Yes.

406. Since you were examined, did you re- e a letter from Mr. Greene, asking you to uce any letter or letters that you might have connected with the borough of Bandon and Hurford?—I received a copy of a letter Mr. Greene to Mr. Shaw, with a direction Mr. Shaw to me, desiring me to furnish the ired information.

407. Did you reply to that letter by a letter d 20th July?—Yes.

408. Is this the letter, "In reply to your note ne 17th instant, requesting me to forward an ial statement of a circumstance referred to Mr. Hitchcock in his evidence before the nation Committee, I am of opinion that such xplanation should be only rendered (without rring a serious charge of contempt) to the mittee now sitting, either personally or by r order. I beg therefore to say, very respect- y, that I must decline to furnish a written ement of a matter involving possibly such ve consequences, without further considera- ." Did you write that letter?—I did.

409. Do you consider that the matter does olve grave consequences?—Very grave con- nences.

410. I will now refer you to the testimony Mr. Hitchcock, which was the foundation of application made to you; Mr. Chichester tescue put this question to him at 4057: ave you any knowledge of the truth of those plaints?—I have reason to believe that there some good cause for them. Can you give our reasons?—I can give this as a reason; Hurford sent to the Conservative agent etter of introduction to Mr. Perrin, who examined before the Committee the other , with a view of influencing him in his nges in the register of the town of Bandon." you read that?—I did.

411. Is that true?—If you will allow me I explain the circumstances. I was engaged he revision of the city of Cork in the year 3. Mr. Hurford was engaged revising the l portions of the Cork union at the same e. When we had completed it, I received ers to go to Bandon, and he received orders to go to Macroom, for revision purposes. Shortly after my arrival became known in Bandon, a gentleman came to me, and told me that he was agent for the Conservative party, Mr. Doherty.

5412. Do you mean the young man or the old man?—I did not know any person but the one. I was never there before. He told me that there were a good many cases that he wished to bring under my notice for revision. In the course of our conversation he stated, "I have received a letter from our mutual friend Mr. Hurford, and he produced the letter, which I saw was in Mr. Hurford's handwriting, and from that letter he read these words, 'Mr. Perrin has been appointed to revise Bandon this year; he is a Protestant, an Orangeman, and a mason. You will find him a very good fellow.' I told Mr. Doherty that, as a public officer, my duty was of a strictly impartial character; that whatever cases he or any other ratepayer brought before me would receive every just and careful attention, and be decided on their merits, irrespectively either of party or of politics. I always act with great circumspection in those boroughs where party-feeling runs high; and, on that occasion, I acted with very much increased circumspection. Mr. Doherty said that he required nothing more from me than to do justice.

5413. Were you at that time an Orangeman?—No, I was not.

5414. Did you complain of that communication having been made to you?—I did not.

5415. Did you complain to others of the person who had written such a letter?—I complained of it to a friend of my own, about two months afterwards, and he said that he thought I ought to have reported it; but I felt unwilling to do so. As it only concerned me individually, I had every confidence in my own integrity of purpose.

5416. Was it not, in your opinion, a most improper act?—Yes; and it was exceedingly painful to me.

5417. Mr. Hurford is the brother-in-law of Mr. Irwin, is he not?—Yes.

5418. Had Mr. Irwin been before removed in consequence of a complaint connected with the borough of Bandon?—I heard that he had.

5419. When you wrote a letter refusing to give any explanation except before a Committee, were you actuated by any desire to give your

Mr. *W. H. Perrin.*

27 July 1869.

evidence personally here, or were you apprehensive of anything?—I felt myself placed in a very painful and embarrassing position; I am here involuntarily, and it is in consequence, as you are aware, of Mr. Hitchcock's evidence; I felt that I was asked to make a written statement of facts assailing the characters of two men, which I had no documentary evidence to sustain; I should have been placed in the most extraordinary position, liable to actions at law, if I had done so; and I felt that this evidence should be given in its truth and its entirety; had I complied with the request to furnish that statement, I should have been in the position of a man signing his own death-warrant; I might have been ruined for life, and my prospects utterly destroyed; under those circumstances I thought that I would adopt the course that I did.

5420. Have you attended any meeting lately of the officials of the borough?—No; I have been away on sick-leave for some time; my health is not very strong.

5421. I understood you to say that that letter was in the handwriting of Mr. Hurford?—Yes; it was.

5422. He is still in the office, is he not?—He is still in the office.

5423. I believe he is in the same class as his brother-in-law, Mr. Irwin?—No; he is in a junior class; he was removed from Cork immediately after that, and he has not been there since.

5424. Were you ever asked to become an Orangeman by any party in the office?—I was an Orangeman; there was an Orange lodge formed in the office in 1848; I was then a very young man, and I was induced to become an Orangeman; after being so two years, I considered that it was incompatible with my duty a public officer to be any longer associated w a society of that nature, and for the last years I have not been an Orangeman; I th my last attendance on it was probably ab the year 1852. I mentioned to Mr. Hur in the course of conversation, only three we before he wrote that letter, that I was not Orangeman.

5425. Are you aware that Mr. Hurford is —He said on that occasion that he was.

5426. *Chairman.*] Are you in office at sent?—Yes, I am.

5427. Mr. *Hunt.*] You have stated that made no report to your superiors in offic what had transpired?—I did not.

5428. Do you think it would have been judicial to Mr. Hurford if you had done so? considered that the part of the letter that read to me was from a letter not addressed me; it was addressed to another, and I ha felt justified in making a report; it is th years since I mentioned the matter to Hitchcock.

5429. You thought that he would be vis with the displeasure of his superiors, if you done so?—I did.

5430. Mr. *Stacpoole.*] You say that the Ora lodge was formed in 1848; were you one the officials in the office, and a member of lodge?—Yes, and there were a good many think it is nearly extinct now.

5431. Are there any remains of it still? really cannot tell; I am completely disassocia from it myself.

5432. Are there any remains of it now? do not think there are.

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different Dates occur opposite the Name of a Union under the Heading "Date of Printing," they represent the Dates on which the portions of the Union in different Counties or Baronies, as the case may be, were printed.

of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of Issue for Rating Purposes.
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
k - -	107,106 3 33	54,485 9 –	8,925 9 –	66,964 18 –	12 Aug. - 1850 20 „ - „ 8 Oct. - „ 30 Mar. - „ 7 Dec. - „	30 Jan. 1852
- - -	117,109 0 26	91,176 2 –	24,153 6 –	121,555 10 –	26 Mar. - 1862	13 June 1862
- - -	96,172 2 5	81,006 15 –	10,117 6 –	93,932 13 –	10 Mar. - 1854	11 July 1854
- - -	154,246 0 3	144,543 13 –	52,955 11 –	203,173 6 –	9 April - 1860 1 Dec. - 1864	3 May 1865
- - -	165,902 3 35	65,139 7 –	12,258 – –	84,422 9 –	21 Aug. - 1854 5 July - 1855	28 June 1856
- - -	160,092 3 15	83,406 3 –	14,487 9 –	108,881 – –	24 July - 1852 28 Sept. - 1850 30 Dec. - „	12 Feb. 1853
ough - -	65,909 0 0	33,672 10 –	5,602 7 –	39,568 5 –	1 Nov. - 1856	9 June 1857
- - -	150,360 1 31	36,502 12 –	8,763 15 –	46,374 9 –	15 May - 1856	4 July 1857
oe - -	160,625 2 0	65,240 12 –	10,804 19 –	78,672 – –	17 Dec. - 1855 20 Nov. - 1856	25 June 1857
e - -	144,892 1 30	53,765 6 –	5,654 6 –	59,955 7 –	24 Jan. - 1855 7 Mar. - 1857	31 Oct. 1857
le - -	102,214 2 8	34,376 8 –	7,536 7 –	43,610 10 –	3 Oct. - 1861	5 June 1862
ion - -	100,081 2 26	54,772 3 –	6,422 14 –	61,960 12 –	10 Oct. - 1854	25 July 1855
ia - -	161,244 3 5	81,051 12 –	35,704 15 –	122,011 12 –	23 Jan. - 1862	1 May 1862
ney - -	127,520 1 7	62,766 4 –	15,642 12 –	81,412 – –	9 Oct. - 1858 18 Sept. - 1861	17 April 1862
nnon - -	136,814 3 13	39,658 14 –	8,985 8 –	50,230 15 ·	20 Feb. - 1857 23 „ 1858 1 July - 1862	3 June 1863
ghan - -	71,031 0 27	17,872 16 –	1,167 5 –	19,316 6 –	28 June - 1855	15 May 1856
ry - -	74,968 0 31	70,425 10 –	14,071 15 –	94,644 – –	15 June - 1847 1 July - „ 25 Sept. - 1852	10 Oct. 1850

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued*.

NAME of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of for Rating Po
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
Baltinglass - -	139,047 1 31	65,101 12 –	8,029 19 –	73,438 6 –	24 July - 1852 7 Jan. - 1854	7 Aug.
Banbridge - -	125,150 0 11	105,048 5 –	43,495 – –	154,054 15 –	10 Dec. - 1863	7 July
Bandon - - -	101,694 0 34	53,042 5 –	16,464 5 –	70,910 – –	15 Dec. - 1851 24 July - „ 23 Oct. - 1852 1 May - „	6 April
Bantry - - -	106,853 1 33	16,942 5 –	3,996 – –	21,210 10 –	1 April - 1852 1 May - „ 4 June - „ 20 July - 1853	23 Jan.
Bawnboy - -	105,562 1 39	34,498 15 –	4,888 14 –	39,665 7 –	15 Dec. - 1856 14 April - 1857	22 July
Belfast - - -	49,173 0 34	53,473 16 –	411,019 4 –	497,961 6 –	22 Nov. - 1860 17 Oct. - 1861	11 Mar.
Belmullet - -	177,884 1 9	9,035 14 –	1,541 7 –	10,837 16 –	1 June - 1855	17 Dec.
Borrisokane - -	81,848 2 30	35,476 19 –	5,536 5 –	41,264 16 –	25 Feb. - 1852	25 Jan.
Boyle - - -	170,852 2 4	63,950 18 –	8,289 9 –	72,620 17 –	20 April - 1858	7 Sept.
Cahirsiveen - -	200,710 2 16	17,977 13 –	3,348 17 –	21,866 5 –	28 May - 1852 27 Aug. - „ 28 Sept. - „	23 April
Callan - - -	103,956 3 38	63,267 10 –	8,425 11 –	73,369 13 –	27 Aug. - 1849 12 Oct. - „ 3 April - 1850 10 „ - „ 5 Oct. - „ 30 Nov. - „ 23 July - 1851	16 April
Carlow - - -	185,725 2 6	119,616 5 –	26,487 2 –	149,268 1 –	28 Sept. - 1850 1 April - 1852	14 Feb.
Carrickmacross -	60,660 2 37	42,067 1 –	7,020 15 –	49,980 9 –	27 April - 1861	22 June
Carrick-on-Shannon -	106,888 1 32	41,069 10 –	6,018 10 –	47,447 15 –	27 Oct. - 1856 20 April - 1858	29 July
Carrick-on-Suir -	112,566 2 12	62,705 13 –	14,637 – –	78,861 7 –	3 April - 1850 10 „ - „ 14 May - „ 10 July - „ 25 Oct. - „ 30 Nov. - „	19 May
Cashel - - -	156,821 1 38	91,689 9 –	11,722 8 –	107,702 11 –	5 Oct. - 1850 12 Nov. - „ 30 „ - „ 15 Aug. - 1851 27 Oct. - „	17 May
Castlebar - - -	141,215 0 15	39,321 14 –	5,626 3 –	45,830 2 –	26 Jan. - 1857	4 Nov.
Castleblayney - -	94,302 0 30	56,164 16 –	15,413 15 –	74,446 2 –	6 May - 1861 3 Oct. - 1864	2 Mar.
Castlecomer - -	57,777 2 9	25,807 1 –	4,730 18 –	32,119 19 –	5 Oct. - 1850	11 Oct.
Castlederg - -	91,785 1 17	21,539 18 –	4,283 6 –	26,086 12 –	19 Mar. - 1860	21 Mar.
Castlerea - - -	163,257 1 22	63,311 4 –	7,478 6 –	71,705 9 –	16 April - 1857	19 Dec.
Castletown - -	73,445 1 39	9,354 5 –	2,147 – –	15,678 7 –	4 June - 1852	27 May
Cavan - - -	160,724 1 12	91,828 13 –	17,944 12 –	111,125 5 –	14 Feb. - 1857	22 July

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued*.

E of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of Issue for Rating Purposes.
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
ge - - -	86,724 1 14	83,074 11 –	14,965 7 –	114,589 18 –	3 Nov. - 1847 10 „ - „ 13 „ - „ 7 May - 1850 18 „ - „ 20 „ - „ 25 Sept. - „	6 June 1851
rris - -	110,760 3 26	37,742 13 –	3,280 7 –	41,910 11 –	20 Aug. - 1856	22 July 1857
- - -	192,884 2 17	12,527 15 –	3,670 10 –	17,166 12 –	31 Mar. - 1855	22 Dec. 1855
n - - -	118,426 3 14	52,843 16 –	9,613 16 –	63,283 – –	25 Oct. - 1850 5 Aug. - 1852	16 April 1853
- - -	101,673 0 12	46,500 17 –	9,207 7 –	56,093 9 –	16 Jan. - 1860	16 June 1860
lty - -	80,511 0 9	39,076 12 –	10,694 8 –	50,281 15 –	24 July - 1851 12 Jan. - 1852 1 May - „	9 June 1853
- - -	73,502 0 38	44,911 – –	9,915 18 –	56,844 18 –	8 Aug. - 1862	18 April 1863
l - - -	86,705 2 25	47,655 16 –	19,924 6 –	69,662 7 –	14 May - 1850 18 July - „ 5 Oct. - „ 25 „ - „ 5 Aug. - 1852	3 May 1852
ne - - -	112,396 3 10	61,652 9 –	28,692 15 –	94,638 – –	19 Jan. - 1859 17 Aug. - „	29 Sept. 1859
own - -	96,719 3 6	45,798 19 –	15,589 9 –	62,711 5 –	14 Dec. - 1859	17 July 1860
ll - - -	105,848 1 36	61,302 6 –	9,241 15 –	72,182 9 –	25 Mar. - 1857	30 Aug. 1858
- - -	174,685 0 13	120,474 4 –	180,793 10 –	319,523 11 –	10 Mar. - 1851 14 July - 1852 23 Oct. - „ – Nov. - „ 2 April - 1853	8 Oct. 1853
- - -	61,386 0 19	18,907 4 –	1,355 11 –	20,353 15 –	10 Mar. - 1855	25 Sept. 1855
- - -	83,398 0 6	55,465 15 –	6,571 5 –	63,247 15 –	9 Nov. - 1850 20 Dec. - „ 5 Mar. - 1851 8 Dec. - „ 10 Feb. - 1852 20 May - „	24 Jan. 1853
- - -	74,737 1 5	47,632 15 –	5,048 16 –	52,975 16 –	23 June - 1854	6 Dec. 1854
- - -	125,668 1 37	19,433 18 –	3,057 17 –	22,606 15 –	1 Mar. - 1852 2 Aug. - „	12 Feb. 1853
hmore - -	51,033 3 1	31,534 3 –	3,500 1 –	40,199 13 –	- - -	3 Feb. 1852
al - - -	163,525 1 16	27,110 12 –	6,681 13 –	34,020 19 –	28 Nov. - 1857	14 June 1858
patrick - -	147,456 3 3	129,042 9 –	43,289 17 –	173,873 9 –	26 Sept. - 1863	24 Mar. 1864
eda - - -	98,865 1 33	86,951 8 –	28,484 – –	124,277 2 –	1 Sept. - 1851 12 Jan. - 1854	4 Aug. 1854
ore, West - -	96,972 0 17	32,784 18 –	2,992 19 –	36,663 – –	3 June - 1857	9 Feb. 1858
, North - -	38,768 2 19	57,247 10 –	255,445 5 –	333,340 10 –	3 Nov. - 1847 27 May - 1854	14 Oct. 1851

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued*.

NAME of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of Issue for Rating Purposes.
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
Dublin, South	47,858 0 22	51,537 15 –	475,131 – –	555,636 15 –	10 Nov. - 1847 13 „ „ 20 Oct. „ 16 Feb. - 1854	12 Jan.
Dundalk	104,399 0 34	71,813 11 –	25,907 5 –	104,595 12 –	20 April - 1854	13 Nov.
Dunfanaghy	125,736 1 33	8,648 6 –	2,529 12 –	11,431 15 –	21 Sept. - 1857	22 April
Dungannon	102,547 0 20	69,788 5 –	21,057 8 –	92,905 3 –	4 April - 1860	20 July
Dungarvan	93,994 0 24	42,303 17 –	11,121 5 –	53,812 12 –	19 April 1851 2 June „	8 Sept.
Dunmanway	103,917 0 24	27,770 19 –	4,763 6 –	38,871 – –	24 July - 1851 1 May - 1852 30 Nov. - „	16 Aug.
Dunshaughlin	108,295 2 22	98,927 15 –	5,691 5 –	105,548 5 –	15 June - 1847 21 Jan. - 1854	9 May
Edenderry	172,357 3 10	81,970 11 –	8,851 2 –	95,369 5 –	14 Oct. - 1853 30 Nov. - „	15 Aug.
Ennis	112,565 1 33	60,901 15 –	10,622 12 –	72,751 6 –	15 Sept. - 1855	2 July
Enniscorthy	196,568 2 4	91,538 12 –	17,800 17 –	109,747 18 –	17 Sept. - 1853	9 Mar.
Enniskillen	203,642 2 22	82,650 19 –	20,147 3 –	105,046 12 –	5 April 1860 30 Mar. - 1857 10 Dec. - 1862	6 July
Ennistymon	99,281 0 1	31,344 14 –	5,210 18 –	36,900 10 –	12 Sept. - 1855	15 July
Fermoy	148,268 0 26	80,830 – –	20,323 10 –	102,314 7 –	2 Sept. - 1850 1 May - 1851 23 Feb. - 1852 2 April 1853	21 Sept.
Galway	197,335 1 13	38,304 11 –	23,906 10 –	65,237 18 –	7 Mar. - 1855	6 June
Glennamaddy	100,297 0 25	28,875 5 –	2,934 3 –	31,901 13 –	28 April 1856	23 Oct.
Glenties	259,719 0 28	15,524 2 –	3,919 9 –	19,736 16 –	11 Sept. - 1857	29 April
Glin	70,176 0 38	23,784 8 –	3,574 2 –	27,803 – –	15 Dec. - 1851 20 May - 1852 1 July - „	18 Feb. 1
Gorey	129,639 1 23	68,962 9 –	9,912 3 –	79,036 12 –	5 July - 1853	22 Oct. 1
Gort	107,866 0 17	37,977 15 –	4,827 7 –	43,188 6 –	31 Aug. - 1855	15 May 1
Gortin	111,263 3 26	16,269 19 –	2,875 15 –	19,432 6 –	6 Sept. - 1859	14 April 1
Granard	133,968 3 21	72,874 17 –	8,861 10 –	84,905 3 –	27 June - 1854 4 Dec. - 1855	3 May 1
Inishowen	159,449 2 14	28,940 1 –	9,095 – –	38,580 1 –	1 Oct. - 1857	28 April 1
Irvinestown	75,919 1 35	40,581 9 –	6,680 10 –	48,533 15 –	13 April 1860 5 Nov. - 1862	2 June 1
Kanturk	186,523 2 13	65,654 19 –	7,908 6 –	75,434 5 –	9 Sept. - 1850 20 June - 1851 10 Mar. - 1852	16 May 1
Kells	108,925 0 23	85,568 – –	8,926 12 –	95,349 12 –	25 Sept. - 1854	11 April 1

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued.*

of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of Issue for Rating Purposes.
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
- - -	198,152 0 14	15,819 19 –	2,666 11 –	18,747 10 –	23 Aug. - 1852 27 „ - „ 28 Sept. - „	20 April 1853
- - -	81,843 3 22	27,270 19 –	12,930 9 –	41,013 15 –	12 Oct. 1863 -	31 Mar. 1864
- - -	110,756 0 34	72,843 11 –	24,683 – –	100,060 13 –	10 May - 1849 7 July - „ 23 „ - „ 1 Aug. - „ 27 „ - „ 7 Feb. - 1850 10 April „ 5 Oct. - „	29 Jan. 1853
rt - -	62,320 1 23	22,512 1 –	2,436 15 –	25,113 16 –	18 July 1855 -	20 Mar. 1856
- - -	104,865 0 17	18,122 6 –	2,155 18 –	20,523 – –	30 Jan. 1856 -	19 Nov. 1856
- - -	251,835 1 12	56,638 18 –	10,777 12 –	72,358 10 –	20 May - 1852 23 Aug. - „ 27 „ - „ 1 Mar. - 1853 23 April - „	10 Dec. 1853
omas - -	64,443 3 1	29,158 7 –	3,970 7 –	35,390 5 –	20 Nov. - 1850 19 April - 1851	17 Aug. 1852
k - -	140,356 2 25	112,873 15 –	13,431 15 –	132,707 5 –	18 Nov. - 1850 1 Feb. - 1851 5 Mar. - „ 8 Dec. - „ 21 Jan. - 1852 10 Feb. - „	25 April 1853
- - -	137,047 0 30	42,254 6 –	8,772 3 –	52,247 16 –	20 Aug. 1855 -	28 June 1856
- - -	80,726 2 16	46,068 – –	11,599 5 –	58,229 5 –	24 July - 1851 3 Mar. - „ 10 „ - 1852	26 Aug. 1852
- - -	117,699 3 5	66,099 – –	23,325 9 –	92,518 1 –	11 Dec. 1861 -	13 June 1862
ny - -	101,785 3 18	25,231 4 –	5,320 13 –	30,942 12 –	15 Feb. 1858 -	8 July 1858
- - -	181,458 0 6	112,885 15 –	71,119 – –	191,510 – –	2 Sept. - 1850 5 Oct. - „ 9 Nov. - „ 1 Feb. - 1851 2 „ - „ 5 Mar. - „ 12 Feb. - 1852 8 Mar. - „	15 Jan. 1853
- - -	119,868 0 17	110,184 12 –	46,466 12 –	166,086 17 –	30 April - 1862 10 Aug. - 1863	25 Nov. 1863
- - -	97,096 1 3	39,078 2 –	9,940 16 –	49,742 14 –	19 April - 1851 15 Sept. - „	17 July 1852
- - -	98,751 2 4	47,784 9 –	8,750 15 –	57,788 19 –	10 Oct. 1862 -	18 April 1863
- - -	151,208 1 17	44,581 5 –	6,290 15 –	51,644 – –	15 Dec. - 1851 22 Jan. - 1852	27 Jan. 1853
rry - -	146,393 0 9	70,469 17 –	68,292 – –	145,707 1 –	26 Jan. 1858 -	28 July 1858
- - -	109,868 3 39	46,591 6 –	11,005 17 –	59,481 13 –	22 Nov. 1854 -	1 Aug. 1855
- - -	198,782 3 38	66,411 7 –	7,417 18 –	75,453 – –	10 June 1856 -	13 May 1857
- - -	79,943 2 13	80,652 8 –	45,244 16 –	135,859 19 –	3 May - 1862 9 „ - 1864 24 July - „	27 Oct. 1864
- - -	179,108 0 38	53,810 14 –	8,096 4 –	62,474 6 –	23 Oct. - 1852 30 Nov. - „	16 Aug. 1853
felt - -	162,823 1 35	69,562 1 –	18,845 10 –	90,607 10 –	2 Mar. 1859 -	12 July 1859

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued.*

NAME of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of fo Rating P
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
Mallow	154,357 3 10	81,431 5 –	17,220 7 –	108,150 11 –	10 Mar. - 1851 1 May - „ 20 June - „	13 Jun
Manorhamilton	150,008 2 28	38,386 9 –	4,664 2 –	43,306 1 –	16 Mar. - 1857	29 Oct.
Middleton	111,009 0 38	74,768 14 –	17,317 16 –	92,727 10 –	2 April - 1853 27 June - „	12 Nov
Milford	111,338 3 11	22,290 5 –	6,452 – –	29,640 7 –	27 Mar. - 1858	28 July
Mill-street	74,903 2 25	21,463 15 -	2,586 5 –	26,154 10 –	30 Nov. - 1853	16 Aug
Mitchellstown	86,956 3 6	42,156 – –	6,572 5 –	49,006 5 –	1 May - 1851 21 Jan. - 1852 23 Feb. - „	30 Apr
Mohill	94,083 1 20	33,934 8 –	4,876 2 –	39,172 10 –	30 Jan. - 1857	29 Aug
Monaghan	112,742 2 38	74,350 8 –	16,484 15 -	93,847 2 –	13 Dec. - 1860	1 July
Mount Bellew	102,354 0 39	36,093 – –	4,178 1 –	40,430 16 –	21 Aug. - 1855	15 May
Mountmellick	200,118 3 6	72,978 11 –	19,715 19 –	101,913 5 –	20 Aug. - 1850 26 Oct. - „ 7 Dec. - „ 30 Nov. - „ 30 Dec. - „ 3 Feb. - 1851	6 Apr
Mullingar	208,261 0 3	128,201 2 –	16,333 18 -	157,320 15 –	6 Dec. - 1854	17 July
Naas	213,104 0 23	115,070 3 –	18,498 14 –	151,712 18 –	14 Sept. - 1853 12 Oct. - „	21 Mar
Navan	94,266 1 15	84,328 10 –	11,234 15 –	97,757 – –	28 Aug. - 1854	5 Apr
Nenagh	183,139 3 6	76,894 11 –	13,098 14 –	90,769 18 –	29 Nov. - 1848 16 Aug. - 1850 15 „ - 1851 25 Feb. - 1852	1 Apr
Newcastle	143,023 2 34	54,082 – –	6,267 10 –	61,007 10 –	10 Feb. - 1852 1 July - „ 9 Sept. - „	9 Apr
Newport	170,391 1 31	10,435 8 –	1,923 11 –	12,742 4 –	23 Mar. - 1855	10 Oct
New Ross	177,514 2 30	83,901 13 –	19,225 5 –	104,476 6 –	7 Feb. - 1850 10 April - „ 5 Oct. - „ 14 April - 1853	15 Aug
Newry	137,973 0 13	94,474 3 –	57,234 12 –	159,650 16 –	18 April - 1864 29 Aug. - „	3 Jan
Newtownards	93,947 1 12	90,023 4 –	38,069 10 –	130,922 10 –	15 July - 1863	12 Feb
Newtownlimavaddy	152,712 0 32	53,600 6 –	12,669 3 –	68,167 10 –	14 Aug. - 1858	1 Nov
Oldcastle	87,063 1 37	55,166 11 –	6,700 6 –	62,182 12 –	28 Aug. - 1854 17 June - 1856	10 Nov
Omagh	174,217 3 14	69,950 7 –	17,679 8 –	91,668 4 –	20 Feb. - 1860	5 July
Oughterard	172,696 3 21	12,541 5 -	1,810 3 –	14,934 12 -	24 Jan. - 1855	14 July
Parsonstown	220,312 0 1	83,315 7 –	17,040 5 –	102,061 17 –	25 Feb. - 1852 17 Aug. - 1854	25 July
Portumna	77,009 1 38	31,436 5 -	3,891 14 –	35,522 – –	2 June - 1856	29 Apr
Rathdown	59,606 3 21	53,090 10 –	153,968 15 –	221,963 10 –	20 Oct. - 1847 10 Nov. - „	5 Jul
Rathdrum	277,452 1 19	95,795 13 –	19,589 13 –	129,396 2 –	5 April - 1854	31 Aug
Rathkeale	89,998 3 5	47,839 5 –	7,139 10 -	55,692 15 –	20 Dec. - 1850 8 „ - 1851 10 Feb. - 1852 20 May - „ 1 July - „ 9 Sept. - „	4 Apr

RETURN of the Total Area and Valuation of Land and Buildings in each Union in *Ireland*, &c.—*continued.*

of UNION.	Area, Statute Measure.	Annual Valuation, &c., of Property liable to Assessment.			Date of Printing.	Date of Issue, for Rating Purposes.
		Land.	Buildings.	TOTAL.		
	A. R. P.	£. s. d.	£. s. d.	£. s. d.		
non - -	117,737 1 28	57,304 10 -	6,238 4 -	64,356 19 -	6 Mar. - 1857	31 Oct. 1857
- - -	118,496 0 16	57,344 9 -	10,694 13 -	69,978 16 -	1 April - 1851	22 Jan. 1852
- - -	86,322 1 0	22,537 13 -	2,985 17 -	25,712 - -	21 Nov. - 1855	5 July 1856
h - -	110,037 1 5	42,872 14 -	6,933 4 -	50,125 7 -	17 Sept. - 1853 17 Nov. - „	25 May 1854
en - -	110,050 3 30	36,145 2 -	8,808 2 -	45,334 12 -	1 May - 1852 21 Mar. - 1853 20 July - „	21 Jan. 1854
- - -	57,169 0 30	12,196 10 -	2,230 - -	14,686 5 -	20 July - 1853	23 Jan. 1854
- - -	146,947 3 17	70,709 5 -	23,425 8 -	95,966 - -	18 Jan. - 1858	3 July 1858
l - -	135,713 3 21	69,811 14 -	21,434 10 -	96,015 14 -	22 Mar. - 1858 22 Nov. - „	30 June 1859
ur - -	121,150 1 27	24,905 15 -	4,585 11 -	29,888 2 -	7 Dec. - 1857	6 July 1858
own - -	93,395 0 24	45,912 6 -	4,569 13 -	50,752 12 -	28 April 1857	1 April 1858
d - -	152,548 2 16	34,818 14 -	5,293 11 -	40,447 12 -	15 Nov. - 1856	10 July 1857
own - -	107,499 1 9	53,646 17 -	10,823 - -	65,720 4 -	5 Oct. - 1850	28 July 1852
- - -	143,342 2 36	70,806 8 -	12,467 7 -	89,928 9 -	16 Mar. - 1850 30 Nov. - „ 1 April 1851 15 Aug. - „	1 July 1853
ry - -	179,967 3 19	116,980 7 -	15,126 10 -	139,701 7 -	5 Oct. - 1850 12 Nov. - „ 1 Feb. - 1851 15 Aug. - „ 27 Oct. - „ 12 Feb. - 1852	24 Dec. 1852
rry - -	126,439 0 37	36,714 17 -	3,506 6 -	40,441 8 -	14 Dec. - 1857	25 May 1858
- - -	221,834 3 38	65,899 15 -	17,716 10 -	84,845 10 -	22 Jan. - 1852 2 Aug. - „ 1 Mar. - 1853	2 Dec. 1853
- - -	119,459 0 13	95,255 8 -	8,946 2 -	108,928 15 -	20 Oct. - 1854	30 April 1855
- - -	190,586 0 35	66,313 11 -	8,915 14 -	75,733 - -	10 Dec. - 1855	24 April 1857
- - -	84,723 1 36	29,476 18 -	2,810 5 -	32,583 8 -	20 Sept. - 1855	5 July 1856
ore - -	155,298 3 23	66,776 11 -	13,083 1 -	82,486 7 -	1 May - 1854	7 Mar. 1855
ord - -	76,102 2 19	39,977 7 -	5,050 15 -	45,458 17 -	5 Oct. - 1850 30 Nov. - „	29 Mar. 1852
ord - -	125,577 2 9	88,572 13 -	52,509 17 -	147,274 4 -	2 Nov. - 1848 24 April - 1849 10 April - 1850 10 July - „ 5 Oct. - „ 20 Nov. - „ 12 Feb. - 1851	12 July 1852
rt - - -	175,514 1 13	23,412 - -	6,932 13 -	30,742 3 -	16 May - 1855	8 Oct. 1855
d - - -	130,256 0 2	79,936 6 -	25,798 11 -	106,920 7 -	25 May - 1853	29 Sept. 1853
l - - -	72,028 3 36	43,135 1 -	15,692 19 -	59,816 19 -	2 June - 1851 15 Sept. - „ 27 June - 1853	10 Nov. 1853

RETURN of the Names of the several REVISORS, who were employed in making the REVISION of 1868; the Number of Days which each was employed at the Field Work in each COUNTY, and the Corresponding Proportion of Pay, Travelling, Hotel, Labourers, Porterage, and Postage Expenses of each.

Name of Revisor.	Name of Counties.	Number of Days.	EXPENSES.									
			Proportion of Pay.	Travelling.	Hotel.	Labour.	Stationery.	Postage.	Porterage.	Carriage of Parcels.	Incidents.	Total.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Allt, Terence	Louth	12	10 6 5	1 13 4	3 – –	– –	– –	– – 6	– –	– –	– –	15 – 3
	Meath	34	29 13 7	6 6 8	8 10 –	– 15 –	– –	– –	– –	– –	– –	45 5 3
	Tyrone	111	97 15 7	19 7 8	27 10 –	3 4 6	– –	– 1 6	– –	– 1 –	– –	148 – 3
Bell, Robert	Louth	16	15 12 8	3 11 8	3 15 –	1 1 –	– –	– – 6	– –	– –	– –	24 – 10
	Dublin	249	231 8 6	20 10 6	– –	16 1 –	– –	– –	– –	– –	– –	268 – –
	Mayo	2	1 16 7	2 6 6	– 10 –	– –	– –	– –	– –	– –	– –	4 13 1
	Meath	29	26 10 1	5 15 10	7 5 –	1 17 6	– –	– –	– –	– –	– –	41 8 5
	Monaghan	55	50 5 4	10 9 4	13 5 –	3 10 6	– –	– –	– –	– –	– –	77 10 2
	Wexford	2	1 16 7	1 17 –	– 10 –	– –	– –	– –	– –	– –	– –	4 3 7
Burke, W. J.	Galway	8	4 17 9	2 – –	2 – –	– 10 6	– –	– –	– –	– –	5 11 10	14 19 3
Boyan, Thomas	Antrim	39	16 2 7	2 5 6	9 15 –	2 13 4	– –	– –	– –	– –	– –	30 16 5
	Armagh	13	5 12 –	2 1 –	3 5 –	– 16 8	– –	– –	– –	– –	– –	11 14 8
	Down	138	56 9 11	25 2 –	34 10 –	9 15 8	– –	– –	– –	– –	– –	125 17 7
	Galway	20	8 4 3	4 12 6	4 5 –	1 2 6	– –	– –	– –	– –	– –	18 4 3
	Kildare	12	4 16 9	3 2 6	3 – –	– 15 –	– –	– –	– –	– –	– –	11 14 3
	Queen's County	10	4 – 8	1 5 6	2 10 –	– 13 6	– –	– –	– –	– –	– –	8 9 8
Craig, George	Wexford	4	3 8 10	1 19 10	1 – –	– –	– –	– –	– –	– –	– –	6 8 8
	Wicklow	10	8 17 9	– 17 6	– 5 –	– –	– –	– –	– –	– –	– –	10 – 3
	Cavan	15	9 – 2	3 – –	3 15 –	1 2 6	– –	– –	– –	– –	– –	16 17 8

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General Valuation of Ireland.—Return of the Names of the several Revisors who were employed in making the Revision of 1868, &c.—*continued.*

Name of Revisor.	Name of Counties.	Number of Days.	EXPENSES. Proportion of Pay.	Travelling.	Hotel.	Labour.	Stationery.	Postage.	Porterage.	Carriage of Parcels.	Incidents.	Total.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Jones, Wm. E.	Drogheda, Town of	15	12 4 2	– 5 –	3 15 –	– 7 6	- - -	- - -	- - -	- - -	- - -	16 11 8
	Dublin	69	56 14 5	2 12 1	– 10 –	3 19 6	- - -	- - -	- - -	- - -	- - -	63 16 –
	Dublin, City	4	3 5 1	– 12 6	- - -	– 4 6	- - -	- - -	- - -	- - -	- - -	4 2 1
	Kildare	16	13 6 8	3 8 1	3 15 –	– 10 6	- - -	– 1 1	- - -	- - -	- - -	21 1 4
	Louth	14	11 11 2	2 19 6	3 10 –	- - -	- - -	– – 6	- - -	- - -	- - -	18 1 2
	Meath	97	78 15 8	13 11 –	22 5 –	2 6 6	- - -	– 1 3	- - -	- - -	- - -	116 19 5
	Wicklow	3	2 9 6	– 17 6	– 10 –	– 1 6	- - -	- - -	- - -	- - -	- - -	3 18 6
Mayne, Robert	Cork	238	97 11 7	44 13 8	50 15 –	12 7 6	– 2 –	– – 8	- - -	– 9 7	- - -	206 – –
	Waterford	6	2 8 5	1 16 –	1 10 –	– 9 –	- - -	- - -	- - -	– 1 3	- - -	6 4 8
Mangan, Francis	Clare	10	5 18 2	2 9 8	2 10 –	– 7 6	- - -	– 1 10	- - -	- - -	- - -	11 7 2
	King's County	14	8 5 7	3 1 6	3 10 –	– 18 –	- - -	– – 8	- - -	- - -	- - -	15 15 9
	Limerick	44	26 6 10	7 7 –	11 – –	2 12 6	- - -	- - -	- - -	- - -	- - -	47 6 4
	Queen's County	5	2 19 2	1 1 8	1 – –	– 4 6	- - -	- - -	- - -	- - -	- - -	5 5 4
	Tipperary, N. R.	106	63 14 7	16 17 10	26 10 –	6 16 6	- - -	– 1 2	- - -	- - -	- - -	44 – 1
	Tipperary, S. R.	52	31 15 3	10 3 9	13 – –	3 6 –	- - -	– – 8	- - -	– – 6	- - -	58 6 2
Moylan, Timothy	Clare	244	146 13 4	32 17 –	51 15 –	11 17 –	- - -	- - -	- - -	– 6 –	- - -	243 8 4
M'Elligott, Denis	Galway	88	52 11 1	17 16 9	18 15 –	1 6 6	- - -	- - -	- - -	– 6 –	- - -	90 15 4
	Galway, Town of	23	13 12 –	– 9 –	5 15 –	– 18 –	- - -	- - -	- - -	- - -	- - -	20 14 –
	Mayo	102	56 13 7	14 6 3	23 5 –	1 12 6	- - -	– – 7	- - -	– 1 6	- - -	95 19 5
M'Miekin, Robert	Dublin	166	166 6 2	24 – –	- - -	10 16 –	- - -	- - -	- - -	- - -	- - -	201 2 2
	Dublin, City	178	176 18 2	25 3 4	- - -	11 6 6	- - -	- - -	- - -	- - -	- - -	213 8 –
	Wicklow	22	21 15 8	3 3 4	- - -	1 8 6	- - -	- - -	- - -	- - -	- - -	26 7 6
O'Brien, Wm.	Donegal	7	2 14 5	1 5 6	1 15 –	– 7 6	- - -	- - -	- - -	- - -	- - -	6 2 5
	Dublin	8	3 – 2	1 5 6	2 – –	- - -	- - -	- - -	- - -	- - -	- - -	6 5 8
	Galway	62	23 14 6	11 5 –	14 5 –	2 – 6	- - -	- - -	- - -	– 3 2	- - -	51 8 2
	Kildare	76	29 1 11	12 16 9	18 10 –	1 10 –	- - -	- - -	- - -	– 2 –	- - -	62 – 8
	King's County	9	3 7 9	1 5 6	2 5 –	- - -	- - -	- - -	- - -	– 2 –	- - -	7 – 3
	Meath	11	4 2 9	1 14 –	2 15 –	- - -	- - -	- - -	- - -	- - -	- - -	8 11 9
	Queen's County	10	4 – 6	2 – –	2 10 –	– 4 6	- - -	- - -	- - -	- - -	- - -	8 15 –
	Roscommon	5	1 18 11	1 5 6	1 5 –	– 6 –	- - -	- - -	- - -	- - -	- - -	4 15 5
	Wicklow	8	3 – 3	1 5 6	2 – –	– 4 6	- - -	- - -	- - -	- - -	- - -	6 10 3
O'Keefe, George	Cork	22	13 – 2	3 9 9	5 10 –	1 7 –	- - -	- - -	- - -	- - -	- - -	23 6 11

	Waterford	5	3	1	1	–	19	4	1	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	5	5
Power, John	Cavan	5	3	14	9	1	5	6	1	5	–	–	6	–	–	–	–	–	–	–	–	–	–	–	–	–	6	11	3
	Donegal	9	6	5	10	1	19	–	2	5	–	–	9	–	–	–	–	–	2	–	–	–	–	–	–	–	10	19	–
	Fermanagh	137	97	10	2	29	7	–	33	–	–	6	6	–	–	6	–	1	2	–	–	10	–	–	–	–	166	5	8
	Leitrim	7	4	17	10	1	5	6	1	15	–	–	9	–	–	1	9	–	–	–	–	–	–	–	–	–	8	9	1
	Monaghan	11	7	13	9	2	3	6	2	15	–	–	12	–	–	–	–	–	–	–	–	6	–	–	–	–	13	4	9
	Tyrone	14	9	17	8	3	16	6	3	10	–	–	9	–	–	–	–	–	–	–	–	–	–	–	–	–	17	13	2
Porter, William	King's County	117	48	14	2	13	9	9	28	15	–	–	4	6	–	1	–	–	–	–	–	–	–	–	–	–	91	4	5
	Queen's County	89	35	19	6	8	4	6	22	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	66	9	–
	Tipperary, N. R.	5	2	–	2	–	14	6	1	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	19	8
Quinn, Denis	Antrim	4	2	7	4	1	2	6	1	–	–	–	3	–	–	–	–	–	–	–	–	–	–	–	–	–	4	12	10
	Donegal	75	45	1	7	13	7	9	15	15	–	2	9	6	–	–	–	–	1	6	–	–	–	–	–	–	76	15	4
	Limerick, City	37	21	17	8	2	6	4	8	15	–	–	16	6	–	–	–	–	–	–	–	–	–	–	–	–	33	15	6
	Londonderry	75	45	12	4	11	13	8	18	15	–	2	–	6	–	–	–	–	–	3	–	3	8	–	–	–	78	5	5
	Tyrone	12	7	5	6	2	5	–	3	–	–	–	10	6	–	–	–	–	–	–	–	–	–	–	–	–	13	1	–
Rogers, Henry	Dublin	1	–	12	3	–	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	3
	Galway	27	16	4	6	6	4	6	6	10	–	1	5	6	–	–	–	–	–	1	–	1	–	–	–	–	30	5	7
	Kilkenny	18	10	12	10	5	1	1	4	10	–	–	19	6	–	–	–	–	–	1	–	–	–	–	–	–	21	3	6
	Tipperary, S. R.	38	22	19	4	6	14	–	9	10	–	2	6	6	–	–	–	–	1	–	–	–	–	–	–	–	41	10	10
	Waterford	92	55	13	10	18	17	3	23	–	–	5	5	–	–	–	–	–	2	4	–	6	10	–	–	–	103	5	3
	Waterford, City	19	11	4	9	–	–	–	4	15	–	1	5	6	–	–	–	–	–	–	–	–	–	–	–	–	17	5	3
Ryan, William	Clare	42	25	8	8	6	14	2	8	15	–	2	5	–	–	–	2	–	–	–	–	1	9	–	–	–	43	4	9
	Kerry	252	151	19	9	39	16	10	61	10	–	14	5	–	–	–	6	–	1	2	–	9	2	–	–	–	268	2	5
	Limerick	10	5	18	3	1	12	–	2	10	–	–	12	–	–	–	–	–	–	–	–	–	4	–	–	–	10	12	7
Scanlan, Thade	Cork	91	37	10	–	9	16	–	12	10	–	2	2	–	–	1	–	–	2	4	–	4	11	5	6	–	62	11	9
	Galway	122	50	–	–	19	3	–	29	15	–	4	3	–	–	–	–	–	–	–	–	3	8	–	–	–	103	4	8
Thomson, John	Antrim	3	2	3	4	–	18	–	–	15	–	–	4	6	–	–	–	–	–	–	–	–	–	–	–	–	4	–	10
	Armagh	81	58	6	8	10	14	–	19	15	–	4	19	–	–	–	–	–	–	7	–	–	–	–	–	–	93	15	3
	Down	60	42	2	–	10	13	4	14	10	–	3	7	6	–	–	6	–	–	2	–	–	–	–	–	–	70	13	6
	Dublin	119	85	5	5	19	6	11	–	–	–	7	2	6	–	–	–	–	–	4	–	–	–	–	–	–	111	15	2
	Kildare	9	6	5	10	1	4	–	2	5	–	–	12	–	–	–	–	–	–	1	–	–	–	–	–	–	10	6	11
	King's County	7	4	17	10	1	4	–	1	15	–	–	9	–	–	–	–	–	–	–	–	–	–	–	–	–	8	5	10
	Meath	27	19	3	1	5	1	1	6	15	–	1	11	6	–	–	–	–	–	1	–	–	–	–	–	–	32	10	9
	Tyrone	2	1	8	–	–	8	–	–	10	–	–	1	6	–	–	–	–	–	–	–	–	–	–	–	–	2	7	6
To Maps, Field Books, Drawing Paper, Stationery, Printing, and Binding		–	397	2	7	and Carriage of Parcels			114	11	10	–	–		511	14	5												
Total		–	4,166	7	2	1,041	–	9	1,367	5	–	287	18	7	398	1	8	2	4	10	–	–	122	14	1	6	1	–	7,391	13	1

Valuation Service (Ireland).

RETURN of the Valuation Service in *Ireland*, in Departments as at present arranged, with the Counties apportioned to each; of the Salaries of the several Persons employed on the 1st day of April 1869, with the Name of the Chief Officer of each Department, and the Names of the several Clerks, Valuators, and Revisors, distinguishing each, in each Department.

Departments and Counties.	Chief Officers in Charge.		Revisors or Valuators.		Office Assistants.		Observations.
	Names.	Salaries on 1st April 1869.	Names.	Salaries on 1st April 1869.	Names.	Salaries on 1st April 1869.	
		£. s. d.		£. s. d.		£. s. d.	
Accountant and Cashier	Francis Eland	365 – –	–	–	Patrick Conroy Benjamin Scott	250 – – 165 – –	
Chief Clerk's office	R. F. Shaw	365 – –	–	–	William George Plunkett Henry Hope	220 – – 165 – –	
General Assistant	Ryland Byron	340 – –	—	—	—	—	
Preparing Certificates and supplying valuation to the general public	Geo. L. M'Cormack	340 – –	–	–	Denis W. Freeman Thomas Caffray	87 10 – 125 – –	
(A.)					Robert Bell, junior	87 10 –	
Cavan Fermanagh Leitrim Longford Roscommon Westmeath	Henry M. Duffy	340 – –	William Doheny Peter F. Carroll Michael Fleming John Power	240 – – 240 – – 220 – – 280 – –	Robert Buck Thomas Hogan George Innes William George Irwin John Mansfield John Reeves John Van Treight	155 – – 165 – – 240 – – 87 10 – 125 – – 165 – – 115 – –	
(B.)					K. C. M. Barton	100 – –	
Armagh Antrim Donegal Down Londonderry Louth Monaghan	William Scott	340 – –	Terence Allt Robert Bell, senior Thomas Bayan Richard M. Daly Thomas A. Elliott Thomas Hampton James T. Harford William H. Perrin	340 – – 360 – – 165 – – 280 – – 165 – – 340 – – 240 – – 240 – –	Richard Brassington James Cantwell Thomas Fallon George I. Irwin Simon H. Irwin John Leech Thomas M'Entyre H. B. S. Montgomery	165 – – 165 – – 165 – – 125 – – 165 – – 160 – – 165 – – 95 – –	

(C.)						
Clare, Galway, Mayo, Sligo	Geo. R. Hitchcock	340 – –	Jeremiah Deane	240 – –	James R. Cook	125 – –
			Denis M'Elligott	240 – –	George Devenish	165 – –
			Timothy Moylair	240 – –	James B. Egan	165 – –
			Geo. F. O'Keefe	240 – –	George W. Marquis	150 – –
					William M'Cormack	95 – –
					Edward Walker	125 – –
					George R. Ward	125 – –
(D.)						
Kildare, King's, Meath, Queen's, Tipperary, N. R., Tipperary, S. R.	Henry Hutchings	340 – –	Wm. E. Jones	320 – –	William Bonis	165 – –
			Francis Mangan	240 – –	John Davis	240 – –
			William Porter	165 – –	Charles Geoghegan	165 – –
			Wm. S. O'Brien	155 – –	John Hughes	165 – –
					Patrick Maflin	135 – –
					Thomas Talbot	87 10 –
(E.)						
Cork, Kerry, Limerick	Geo. W. Irwin	340 – –	Denis Quinn	240 – –	Thomas R. Stephens	240 – –
			William Ryan	240 – –	John Hogan	165 – –
			Thade Scanlan	165 – –	Joseph M'Cann	165 – –
			Robert Mayne	165 – –	William J. Morton	165 – –
					James Peacocke	160 – –
					Francis P. Jones	155 – –
					Daniel Ward	85 – –
					John B. B. Geates	125 – –
(F.)						
Carlow, Kilkenny, Waterford, Wexford, Wicklow	Geo. A. Craig	340 – –	Martin Doyle	240 – –	William Arthur	95 – –
			John Farmer	240 – –	John Bleakley	95 – –
			Henry Rogers	240 – –	Arthur Disney	145 – –
					George Griffith	125 – –
					J. P. M'Cann	145 – –
					H. B. M'Guinness	125 – –
(Dublin).						
City and County	Benjamin Paterson	165 – –	Robert M'Micken	365 – –	William Campbell	100 – –
					Edward J. Finneran	155 – –
					Thomas J. Penny	165 – –
Keeper of Records and Stores	James P. Organ	165 – –	– – –	– – –	William Brazil	125 – –
Timekeeper, &c.	James Moore	125 – –	—	—	—	—
	TOTAL £.	3,905 – –	– – –	7,125 – –	– – –	8,415 – –

General Valuation of Ireland. - - - -

RETURN of the Total Expense of the Annual Revisions of the Valuation for each County of each Co

1867.

Account of Expenditure incurred between 1st May 1866 and 30th April 1867.

COUNTIES.	Salaries.	Travelling and Hotel Expenses.	Labourers.	Printing, Stationery, and Advertising.	Postage and Carriage of Parcels.	Rent of Office, Fuel, and Light, &c.	Incidents, Law Expenses, &c.	Tota
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
Antrim, including Belfast, Borough of - - -	914 3 8	152 - 6	16 19 3	24 16 2	5 6 5	16 13 6	3 18 2	1,138 1
Armagh - - - -	419 8 10	90 - 10	10 9 7	7 3 1	1 13 7	5 3 1	1 15 5	535 1
Carlow - - - -	202 15 9	26 17 1	3 2 6	5 10 9	- 15 3	2 7 4	- 16 7	242
Carrickfergus, Town of -	1 10 1	- 4 3	- -	- 5 5	- - 10	- 3 -	- -	2
Cavan - - - -	529 5 7	42 9 2	2 17 4	21 2 4	1 14 10	5 7 9	1 19 2	604 1
Clare - - - - -	536 3 11	35 7 7	10 17 10	14 4 4	3 8 3	9 10 11	3 12 4	663
Cork - - - - -	1,428 13 9	207 14 11	15 1 10	35 12 7	8 7 -	24 - 8	9 4 8	1,728 1
Cork, City - - - -	389 9 3	33 - 7	- 18 11	4 15 -	1 - 3	3 - 1	1 - 7	433
Donegal - - - -	473 6 1	63 14 6	4 18 7	16 15 10	2 18 7	9 3 9	3 7 11	574
Down - - - - -	774 13 8	168 10 10	19 2 11	17 5 -	3 11 6	11 3 10	4 1 8	998
Drogheda, Town of - -	9 11 2	1 5 2	- -	- 11 3	- 3 3	- 10 8	- 1 9	12
Dublin - - - -	1,023 10 11	104 18 1	33 11 2	31 5 6	4 8 4	14 2 4	5 6 9	1,217 1
Dublin, City - - -	212 12 -	24 2 7	7 3 8	5 7 1	1 4 3	3 16 9	19 2 7	273
Fermanagh - - -	498 5 2	48 2 4	5 1 7	8 2 5	1 13 1	5 9 5	2 - 6	568 1
Galway - - - -	1,053 13 6	128 - 9	10 17 7	21 15 5	5 9 -	14 18 3	5 12 9	1,240
Galway, Town of - -	85 15 1	3 15 2	- 13 6	- 5 1	- 1 1	- 4 -	- -	90 1
Kerry - - - -	482 6 9	113 19 10	14 10 6	13 14 5	2 14 9	7 9 5	2 14 9	637 1
Kildare - - - -	345 4 9	44 19 11	2 7 5	9 12 3	2 10 9	7 17 8	2 19 7	415 1
Kilkenny - - - -	442 19 1	61 9 10	7 13 11	10 11 4	2 14 8	7 16 -	2 19 -	536
Kilkenny, City - - -	87 11 5	7 3 -	1 2 6	1 2 1	- 6 8	1 3 -	- 6 -	98 1
King's County - - -	344 17 3	45 14 11	2 4 10	8 3 2	1 12 1	5 3 10	1 18 5	409 1
Leitrim - - - -	338 15 10	68 11 11	7 9 2	54 7 6	2 2 10	5 10 11	2 6 3	529
Limerick - - - -	557 13 7	103 - 5	11 10 10	12 16 3	3 4 10	9 9 9	3 11 6	701
Limerick, City - - -	122 12 2	6 10 8	- -	1 6 -	- 3 10	- 12 8	- 1 9	131
Londonderry - - -	453 17 6	60 4 -	3 18 9	16 10 5	2 12 -	7 11 3	6 2 5	550 1
Longford - - - -	283 8 7	48 17 11	5 17 6	5 6 2	1 3 11	4 13 11	1 12 5	351
Louth - - - - -	321 18 9	49 7 -	4 5 5	6 3 2	1 6 -	4 1 6	1 10 5	388 1
Mayo - - - - -	984 8 2	155 17 11	11 12 6	24 7 10	6 2 6	18 12 6	6 17 7	1,207 1
Meath - - - -	382 17 9	49 8 6	3 10 7	8 14 1	2 4 -	6 13 3	2 11 3	455 1
Monaghan - - - -	265 13 5	35 2 1	2 15 -	5 3 3	1 13 3	4 16 10	1 17 7	317
Queen's County - - -	376 10 11	57 11 9	1 3 5	7 5 5	1 10 6	4 18 -	1 17 11	450 1
Roscommon - - -	594 8 11	80 12 2	5 1 11	30 3 3	4 1 7	12 - 8	4 12 3	761
Sligo - - - - -	423 17 10	79 5 11	6 - -	51 11 1	3 1 2	8 18 3	3 7 2	576
Tipperary, N. R. - -	390 12 3	37 10 8	3 19 2	15 10 -	1 18 11	5 18 3	2 4 9	457 1
Tipperary, S. R. - -	439 3 10	67 5 -	8 - 3	16 19 3	2 8 7	7 6 10	2 18 1	544
Tyrone - - - -	586 11 8	86 13 9	3 11 9	14 15 2	3 1 -	9 10 6	3 12 1	707 1
Waterford- - - -	433 3 4	55 7 11	5 1 6	11 - 7	2 9 4	7 5 6	2 15 4	517
Waterford, City - -	75 19 2	5 19 3	- 18 -	1 11 -	- 6 10	1 3 4	- 10 2	86
Westmeath - - -	249 18 3	54 8 -	7 5 8	20 17 7	1 15 2	4 18 4	1 18 4	341
Wexford - - - -	463 17 11	66 14 10	7 6 1	11 18 3	2 9 -	6 10 4	2 6 3	561
Wicklow - - - -	326 7 11	49 9 6	6 14 10	9 2 1	1 9 6	4 5 9	1 18 5	399
£.	18,378 4 5	2,671 11 -	275 17 9	633 19 3	97 4 2	290 3 7	132 10 6	22,479 1

Francis Eland, Accounta

- - - - - General Valuation of Ireland.

nancial Years 1867 and 1868, in the Detail as furnished to the Secretaries for the Grand Juries se Years.

1868.

Account of Expenditure incurred between 1st May 1867 and 30th April 1868.

COUNTIES.	Salaries.	Travelling and Hotel Expenses.	Labourers.	Printing, Stationery, and Advertising.	Postage and Carriage of Parcels.	Rent of Office, Fuel, and Light.	Incidents, Law Expenses, &c.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
including Belfast,								
gh of - - -	798 1 9	185 17 8	20 14 9	37 3 8	6 9 1	18 - 11	63 1 1	1,129 8 11
- - - -	361 4 11	64 1 2	8 2 6	13 15 5	2 6 9	6 19 8	2 2 10	458 13 3
- - - -	254 16 2	20 11 11	2 16 11	21 12 9	- 15 3	2 9 7	- 14 8	303 17 3
ergus, Town of -	11 2 3	- 11 -	- -	- 8 11	- 1 2	- 4 5	- -	12 7 9
- - - -	519 15 11	62 6 2	3 13 11	13 4 11	2 7 -	7 - 6	2 4 8	610 13 1
- - - -	657 10 -	127 13 7	15 7 2	40 19 -	4 2 3	10 17 4	3 9 11	859 19 3
- - - -	1,441 7 2	224 17 9	17 18 2	106 5 11	9 13 6	26 15 1	8 17 8	1,835 15 3
ity - - - -	191 2 6	27 10 7	- 6 4	8 - 1	1 5 6	4 6 6	1 5 10	233 17 4
- - - -	536 7 7	121 8 6	4 3 5	22 17 6	5 - 4	10 18 4	3 16 6	704 12 2
- - - -	639 6 8	144 15 -	18 6 5	26 1 11	4 4 1	13 1 6	4 4 3	849 19 10
la, Town of - -	25 18 4	4 11 -	- 7 6	- 13 2	- 1 7	- 5 9	- 1 -	31 15 4
- - - -	1,183 4 11	108 16 10	42 8 7	43 12 9	5 11 7	17 4 1	5 14 3	1,406 13 -
City - - -	281 8 8	35 8 7	11 17 11	8 7 5	1 7 11	4 6 9	1 7 4	344 4 7
agh - - - -	688 15 11	76 - 5	6 16 10	13 9 5	2 5 -	6 18 4	2 9 1	796 15 -
- - - -	1,126 19 10	171 16 3	11 15 9	34 13 11	6 7 -	17 5 6	11 2 5	1,330 - 3
, Town of - -	46 14 3	6 7 3	- 18 -	- 6 -	- - 10	- 6 6	- 8 -	55 - 10
- - - -	656 15 2	124 10 7	15 2 10	44 7 9	4 3 8	10 19 -	3 10 2	859 9 2
- - - -	385 1 3	66 19 7	4 4 3	17 7 6	3 1 6	8 6 5	3 - 3	488 - 9
ıy - - - -	426 18 2	65 5 6	7 15 3	40 5 8	3 5 4	8 18 7	3 3 7	555 12 1
ıy, City - - -	110 8 9	6 13 8	1 1 6	2 13 7	- 8 3	1 6 10	- 5 9	122 18 4
County - - -	408 2 9	67 19 11	2 1 9	18 14 -	2 1 5	6 1 10	1 18 10	507 - 6
- - - -	385 13 4	45 17 9	2 6 3	31 4 6	2 12 7	6 15 5	2 2 3	476 12 1
k - - - -	628 11 2	110 7 2	13 14 8	69 2 3	3 6 2	9 14 7	3 9 9	838 5 9
k, City - - -	56 14 4	13 4 2	- 16 9	2 6 3	- 7 2	1 4 7	- 4 2	74 17 5
derry - - -	413 1 7	68 7 3	4 18 7	16 1 3	2 18 9	8 3 9	11 - 4	524 11 6
d - - - -	250 12 9	49 10 2	6 17 -	10 9 -	1 14 11	5 2 4	1 12 8	325 18 10
- - - -	234 6 11	24 12 3	1 6 4	5 19 -	1 1 6	3 8 2	1 5 10	272 - -
- - - -	1,111 19 10	166 - 11	7 11 10	45 5 8	7 13 1	20 13 11	40 19 8	1,409 4 11
- - - -	574 5 11	101 7 10	7 5 3	17 3 10	2 1 2	6 6 -	2 5 7	710 15 7
ıan - - - -	341 4 5	67 3 -	8 2 8	11 19 -	1 19 2	5 12 3	2 3 10	438 4 4
County - - -	264 10 10	54 8 5	1 17 7	16 1 3	1 15 5	5 13 6	2 1 6	346 3 6
mon - - -	641 18 1	111 - -	8 5 -	40 8 11	5 6 4	10 10 9	4 14 1	822 2 7
- - - -	516 10 1	73 10 8	2 19 3	48 17 4	3 10 7	9 14 11	3 4 1	658 6 11
ary, N. R - -	361 3 6	59 19 -	7 7 9	64 17 6	2 5 4	6 17 4	2 3 8	504 14 1
ary, S. R. - -	460 3 -	61 16 11	7 4 3	46 1 10	2 15 5	8 - 3	2 8 10	588 10 6
- - - -	662 19 10	123 16 11	8 14 9	23 11 11	4 3 -	11 10 5	3 13 11	838 10 9
ord - - - -	334 - 8	63 16 11	6 6 5	61 6 6	3 2 10	7 18 2	2 16 -	479 7 6
ord, City - - -	47 7 11	7 7 4	1 6 3	2 13 6	- 8 2	1 6 -	- 7 2	60 16 4
eath - - -	301 17 9	48 18 1	6 3 2	11 18 8	2 2 2	5 17 8	1 17 11	378 15 5
d - - - -	618 3 2	74 12 6	7 18 11	31 10 3	2 8 11	6 14 3	2 2 -	743 10 -
w - - - -	385 2 6	55 9 11	6 11 4	33 - 5	2 - -	5 - 5	1 15 2	488 19 9
£.	19,332 12 7	3,096 - 10	314 - 4	1,110 - 1	118 11 8	331 18 1	215 6 6	24,518 10 1

Francis Eland, Accountant.

Appendix No. 2.

PAPERS handed in by Mr. *J. B. Green*, 29 April 1869.

LIST of COUNTIES and CITIES, showing the DATES at which the VALUATION of each was Completed.

Counties.	Date of Issue of Valuation.	Counties.	Date of Issue of Valuation.
Carlow	28 June 1853.	Borough of Drogheda	6 July 1855.
Cork	20 July 1853.	Meath	10 „ 1855.
Cork City	9 „ 1853.	Westmeath	5 „ 1855.
Dublin	5 May 1853.	Clare	3 „ 1856.
Kerry	19 July 1853.	Galway Town	14 „ 1856.
Kilkenny	8 „ 1853.	Cavan	25 June 1857.
Kilkenny City	8 „ 1853.	Galway	29 „ 1857.
Limerick	29 June 1853.	Leitrim	6 July 1857.
Limerick City	29 „ 1853.	Mayo	13 „ 1857.
Queen's	28 „ 1853.	Donegal	6 „ 1858.
Tipperary	29 „ 1853.	Roscommon	1 „ 1858.
Waterford	5 July 1853.	Sligo	7 „ 1858.
Waterford Borough	5 „ 1853.	Londonderry	16 „ 1859.
Dublin City	31 October 1854.	Tyrone	13 „ 1860.
Kildare	18 July 1854.	Monaghan	1 „ 1861.
Wexford	7 „ 1854.	Antrim	10 „ 1862.
Wicklow	4 „ 1854.	Carrickfergus	10 „ 1862.
King's	2 „ 1855.	Fermanagh	4 „ 1863.
Longford	6 „ 1855.	Down	12 „ 1864.
Louth	5 „ 1855.	Armagh	1 June 1865.

LIST of COUNTIES and CITIES, showing the present TENEMENT VALUATION and the proposed Increase per £.

Counties.	Present Tenement Valuation.	Proposed Increase per £.	Counties.	Present Tenement Valuation.	Proposed Increase per £.
LEINSTER.	£.	s. d.	MUNSTER—*continued*.	£.	s. d.
Carlow	163,911	5 –	Waterford	275,194	4 –
Dublin	567,015	5 –	„ City	36,401	2 –
„ City	554,952	2 –			
Kildare	333,927	5 –	CONNAUGHT.		
Kilkenny	341,229	5 –	Galway	468,788	4 0
„ City	17,339	2 –	Leitrim	134,637	2 6
King's	242,212	3 4	Mayo	307,806	3 4
Longford	152,094	3 4	Roscommon	292,403	5 0
Louth	224,088	5 –	Sligo	207,636	2 6
Meath	547,703	5 –			
Queen's	257,385	3 4	ULSTER.		
Westmeath	314,550	5 –	Antrim	858,943	—
Wexford	372,075	4 –	Cavan	268,044	—
Wicklow	252,055	4 –	Donegal	289,302	—
			Londonderry	341,342	—
MUNSTER.			Monaghan	260,400	—
Clare	312,089	4 –	Tyrone	418,234	—
Cork	1,028,862	4 –	Armagh	403,180	—
„ City	122,114	3 4	Down	757,495	—
Kerry	274,020	4 –	Fermanagh	227,567	—
Limerick	452,412	5 –			
„ City	63,876	2 0	TOTAL £.	12,814,014	—
Tipperary	672,734	4 –			

RN of the Names of some of the COUNTIES in *Ireland*, showing the Number of Years that have Elapsed since the Completion of the first TENEMENT VALUATION of each County.

Counties.	Years Completed.	Counties.	Years Completed.	Counties.	Years Completed.
- - - -	19	Waterford - - -	17	Drogheda Town - -	15
City - - -	16	Waterford City - -	17	Meath - - - -	15
ny - - - -	19	Tipperary - - -	17	Longford - - -	14
ny City - - -	19	Cork - - - -	17	Westmeath - - -	14
e - - - -	18	Cork City - - -	17	Galway - - - -	14
- - - -	17	Limerick - - -	17	Galway Town - - -	14
- - - -	17	Limerick City - -	17	Mayo - - - -	14
s - - - -	17	Clare - - - -	16	Roscommon - - -	14
rd - - - -	17	Kerry - - - -	15	Leitrim - - - -	13
ow - - - -	17	Louth - - - -	15	Sligo - - - -	13

0 Counties and Counties of Cities and Towns, 28 have been completed 14 years and upwards since the last Valuation was completed.

GENERAL SURVEY AND VALUATION OF IRELAND.

URN of the PERSONS Dismissed (or Discontinued) the Service of the GENERAL VALUATION of *Ireland*, from the 1st January 1850 to the 1st January 1869.

NAMES.	How Employed.	Rate of Salary.	Cause of Dismissal or Discontinuance.	Subsequent Re-employment.		
				Date.	Duration.	Salary.
		s. d.				*s. d.*
Maurice - - -	Surveyor - -	5 - per day -	Completion of work.			
omas W. - - -	Clerk - - -	2 6 „ -	- ditto.			
Thomas - - -	Surveyor - -	3 6 „ -	- ditto.			
Edward - - -	Clerk - - -	3 6 „ -	- ditto - -	15 March - 1853	1 year 2 months	4 6 per day.
ohn - - - -	Draftsman - -	3 - „ -	- ditto.			
n, Edward F. - -	Clerk - - -	3 - „ -	- ditto.			
hn - - - -	Ditto - -	3 6 „ -	- ditto.			
m - - - -	Ditto - -	3 - „ -	- ditto.			
John - - -	Draftsman - -	3 6 „ -	- ditto.			
John J. - - -	Surveyor - -	4 - „ -	- ditto.			
Michael - - -	Ditto - -	5 6 „ -	- ditto.			
ames A., jun. - -	Clerk - - -	2 6 „ -	- ditto - -	9 April - 1857	3 months - -	3 6 „
James - - -	Ditto - -	2 - „ -	- ditto.			
m, James - - -	Ditto - -	3 6 „ -	- ditto.			
tephen - - -	Draftsman - -	2 6 „ -	- ditto.			
, James - - -	Valuator - -	10 - „ -	- ditto.			
Michael - - -	Surveyor - -	5 - „ -	- ditto - -	7 August 1852	3 years 7 months	5 - „
, William - - -	Ditto - -	3 - „ -	- ditto.			
Michael - - -	Clerk - - -	3 6 „ -	- ditto.			
Martin - - -	Draftsman - -	3 - „ -	- ditto - -	25 May - 1857	2 months - -	4 6 „
ohn - - - -	Clerk - - -	2 - „ -	- ditto - -	1 May - 1856	2 months - -	3 6 „
Patrick J. - -	Surveyor - -	5 - „ -	- ditto.			
nes - - - -	Draftsman - -	3 6 „ -	- ditto.			
, James - - -	Ditto - -	3 6 „ -	- ditto.			
, John - - -	Clerk - - -	2 - „ -	- ditto.			
, Patrick F. - -	Surveyor - -	5 - „ -	- ditto.			
Denis - - -	Surveyor - -	5 - „ -	- ditto - -	2 August 1852	5 years - -	5 - „
atrick A. - - -	Clerk - - -	3 - „ -	- ditto - -	16 May - 1857	2 months - -	4 6 „
n C. - - - -	Ditto - -	3 6 „ -	- ditto.			
, Thomas E. - -	Draftsman - -	3 6 „ -	- ditto.			
bert - - - -	Surveyor - -	5 - „ -	- ditto.			
omas - - - -	Clerk - - -	3 6 „ -	- ditto.			
Richard - - -	Clerk - - -	3 - „ -	- ditto - -	18 April - 1857	3 months - -	4 6 „
hn - - - -	Ditto - -	3 - „ -	- ditto.			
William - - -	Surveyor - -	5 - „ -	- ditto.			
Thomas E. - -	Clerk - - -	2 6 „ -	- ditto.			
nomas - - -	Surveyor - -	5 - „ -	- ditto.			
onas - - - -	Clerk - - -	3 - „ -	- ditto.			

RETURN of the PERSONS Dismissed (or Discontinued) the Service of the General Valuation of *Ireland*, &c.—*continued*

NAMES.	How Employed.	Rate of Salary.	Cause of Dismissal or Discontinuance.	Subsequent Re-employment.		
				Date.	Duration.	Salary
		s. d.				*s. d.*
Harte, Philip	Draftsman	4 – per day	Completion of Work	14 Feb. 1854	2 years	4 – per
Harvey, George	Clerk	3 – „	– ditto.			
Hogan, Joseph	Ditto	2 6 „	– ditto.			
Horn, John	Surveyor	3 4 „	– ditto	15 March 1853	1 year 3 months	4 6
Holland, James	Clerk	4 – „	– ditto	16 August 1852	2 years 2 months	4 –
Hipwell, Edward	Ditto	2 6 „	– ditto.			
Hayes, James	Draftsman	3 6 „	– ditto.			
Hill, John	Clerk	2 6 „	– ditto.			
Healy, Thomas	Draftsman	3 6 „	– ditto	13 April 1857	3 years 6 months	4 –
Harton, William	Surveyor	3 6 „	– ditto.			
Irvine, William	Clerk	4 – „	– ditto.			
Irwin, Edward	Ditto	2 6 „	– ditto.			
Johnston, James	Valuator	13 4 „	– ditto.			
Johnston, Henry	Ditto	13 4 „	– ditto.			
Kennedy, Daniel	Clerk	3 6 „	– ditto	4 Feb. 1837	10 months	5 –
Kenny, Edward J.	Ditto	4 – „	– ditto.			
Kelly, Henry L.	Surveyor	5 – „	– ditto	21 April 1857	3 months	6 –
Kehoe, James	Draftsman	3 6 „	– ditto.			
Kennedy, Patrick	Surveyor	5 – „	– ditto.			
Lodge, George	Ditto	5 – „	– ditto	13 Nov. 1856	1 year	7 –
Ledsam, John	Clerk	3 – „	– ditto.			
Leahy, Joseph	Draftsman	4 – „	– ditto.			
Lord, Isaac	Clerk	1 4 „	– ditto.			
Lloyd, John G.	Surveyor	5 – „	– ditto.			
McGarry, Michael	Surveyor (originally Clerk).	2 6 „	– ditto	14 May 1857	2 months	5 6
McCormach, Henry	Ditto	2 – „	– ditto.			
McMullen, Esmond	Clerk	3 6 „	– ditto.			
McGuinness, Charles	Surveyor	5 – „	– ditto.			
McMahon, Thomas	Clerk	2 6 „	– ditto.			
McCarthy, Jeremiah	Valuator	7 – „	– ditto.			
Mooney, Thomas	Clerk	2 6 „	– ditto.			
Molloy, Edmond	Ditto	3 6 „	– ditto.			
Mullins, Thomas	Surveyor	5 – „	– ditto.			
Moran, Henry M.	Ditto	5 – „	– ditto.			
Madigan, Thomas	Ditto	5 – „	– ditto.			
Mortimer, Henry	Draftsman	3 – „	– ditto.			
Madden, John	Clerk	3 6 „	– ditto.			
Marquis, James	Draftsman	3 6 „	– ditto	1 May 1856	1 month	3 6
O'Loughlin, John	Clerk	3 6 „	– ditto	1 Sept. 1854	1 year 10 months	4 –
O'Malley, Michael	Surveyor	5 – „	Resigned.			
O'Kelly, Anthony	Clerk	2 – „	Completion of Work.			
O'Brien, Thomas E.	Surveyor	5 – „	– ditto	7 April 1857	3 months	5 –
O'Kearney, Nicholas	Clerk	3 – „	– ditto.			
Preston, Eyre W.	Surveyor	5 – „	– ditto	8 August 1854	1 year 7 months	5 –
Preston, William	Clerk	3 6 „	– ditto	7 April 1857	3 months	4 –
Palmer, Isaac	Ditto	3 – „	– ditto.			
Quinn, Thomas	Surveyor	3 6 „	– ditto.			
Roche, David	Ditto	4 6 „	– ditto.			
Reilly, Edward	Valuator	10 – „	– ditto.			
Roch, Daniel	Draftsman	3 6 „	– ditto.			
Robinson, James	Ditto	3 6 „	– ditto.			
Roche, Pierce	Surveyor	4 – „	– ditto.			
Rogers, Robert	Clerk	2 6 „	– ditto	27 March 1857	1 month	3 –
Roantree, James	Ditto	2 6 „	– ditto.			
Ryan, William L.	Ditto	2 – „	– ditto	7 April 1857	3 months	2 6
Scollard, William	Surveyor	– – –	– ditto	18 Oct. 1852	4 years 9 months	5 –
Seabrook, Richard	Clerk	– – –	– ditto	17 March 1857	4 months	5 –
Sutcliffe, John	Ditto	1 8 per day	– ditto.			
Smith, Richard D.	Ditto	3 6 „	– ditto.			
Sharpe, John	Ditto	3 – „	– ditto.			
Talbot, John	Draftsman	2 – „	– ditto.			
Thane, George	Surveyor	5 – „	– ditto.			
Waters, John D.	Clerk	2 6 „	– ditto.			
Waters, Edward D.	Ditto	2 6 „	– ditto.			
Wilcocks, William	Clerk	2 6 „	– ditto.			
Young, Joseph	Ditto	2 – „	– ditto.			
Yates, Henry	Ditto	2 6 „	– ditto	15 April 1857	3 months	3 –

General Valuation Office, Dublin, 27th April 1869.

General Survey and Valuation of Ireland.

CLASSIFICATION of the Officers comprising the Department of the General Survey and Valuation of Ireland, made by the Lords Commissioners of Her Majesty's Treasury, to take effect from the 1st of April 1865, under the Provisions of the "Tenement Valuation (Ireland) Act."

Circular of the Accountant and Cashier to the several Officers of the General Valuation Department, specifying their respective Appointments, Salaries, and, Terms of Service, in pursuance of the arrangements made by the Lords Commissioners of Her Majesty's Treasury, to take effect from the 1st April 1865.

General Survey and Valuation of Ireland,
Accountant's Office, 2, Fitzwilliam Place, Dublin,
1 April 1865.

Sir,

I am directed by the Commissioner of Valuation to inform you, that by a recent classification of the several officers in this department, appointed to assist in carrying into effect the provisions of the "Tenement Valuation (Ireland) Act," as authorized and approved by the Lords Commissioners of Her Majesty's Treasury, you have been appointed as an officer in the class, the minimum salary of such class being £. and the maximum £. , per annum. It has been further determined by their Lordships, that all persons in the class referred to shall receive an annual increase of £. until their specified maximum be attained, the foregoing arrangement being directed to take effect from the 1st of April 1865; your salary from that date, during the year ending 31st March 1866, being £. .

It will be necessary, for the uniform rendering of my accounts, that you will carefully prepare your receipt for salary and other vouchers as hitherto, but you will omit any designation beyond your signature, except the terms enclosed in parenthesis, thus (1st, 2nd, or 3rd class), as the case may be, without specifying the nature of your employment for the time being, as draftsman, valuator, or surveyor; and you will adopt this practice in all documents furnished to me, whether in the monthly time sheets or otherwise.

Five years have been added to the time of which you have already had notice in the Treasury arrangements of 1860, as your term of service, and I am to say, in reference to superannuation, that such term (amounting on the 1st of April to years) is in every instance that fixed in the new arrangement made by the Lords Commissioners of Her Majesty's Treasury.

I am, &c.
(signed) *Francis Eland*,
Accountant and Cashier to the General Survey and Valuation Department, Ireland.

To , Esq.

Classification of the Officers comprising the Department of the General Survey and Valuation of Ireland, ordered by the Lords Commissioners of Her Majesty's Treasury, to take effect from the 1st day of April 1865.

Sir Richard Griffith, Bart., LL.D., F.R.S., M.I.C.E., &c. &c., Commissioner—39 years' service.

John Ball Greene, M.I.C.E., F.G.S., &c. &c., Superintendent—22 years' service.

NAMES.	Years' Service.	Salary, commencing 1 April 1865.	Observations.
		£.	
Francis Eland, Accountant and Cashier - - -	35	365	
R. Frederick Shaw, Chief Clerk (300 *l.* to 365 *l.*, by 15 *l.* a-year).	15	315	
George Bolton, Solicitor - - - - -	14	300	

Classification of Officers, &c.—*continued.*

First Class—Comprising 13 Officers.

Scale, 300 *l.* to 365 *l.*, by 10 *l.* a year.

No.	Names.	Years' Service.	Salary Commencing 1 April 1865.	Observations.	No.	Names.	Years' Service.	Salary Commencing 1 April 1865.
			£.					£.
1	Ryland Byron	28	300		8	George L. M'Cormack	24	300
2	Henry M. Duffy	27	300		9	William Scott	17	300
3	George R. Hitchcock	26	300		10	Terence Allt	16	300
4	Henry Hutchings	26	300		11	George A. Craig	12	300
5	Thomas Hampton	26	300		12	Robert Bell	10	320
6	Robert M'Mieken	24	350		13	(Vacant.)		
7	George Irwin	24	300					

Second Class—Comprising 24 Officers.

Scale, 200 *l.* to 280 *l.*, by 10 *l.* a year.

			£.					£.
1	Patrick Conroy	30	210		13	Denis M'Elligott	17	200
2	John Davis	28	200		14	Martin Doyle	17	200
3	Philip Rogers	28	200		15	John Power	17	240
4	Richard M. Daly	20	240		16	Timothy Moylan	17	200
5	Denis Quinn	20	200		17	James T. Hurford	17	200
6	Peter F. Carroll	20	200		18	Henry Rogers	17	200
7	Jeremiah Deane	20	200		19	John Farmer	17	200
8	Francis Mangan	20	200		20	William E. Jones	15	200
9	William Doheny	19	200		21	George Innes	14	200
10	William J. Burke	19	200		22	Nicholas Macdonnell	14	200
11	William H. Perrin	18	200		23	Thomas R. Stephens	13	200
12	William Ryan	18	200		24	John Thomson	9	240

Third Class—Comprising 63 Officers.

Scale, 80 *l.* to 180 *l.*, by 5 *l.* a year.

			£.					£.
1	Joseph Lear	28	140		33	Simon H. Irwin	14	140
2	James Peacocke	28	135		34	Benjamin Paterson	14	140
3	William Robinson	27	110		35	James R. Cook	14	100
4	George Rogers	24	120		36	William G. Plunkett	13	140
5	Thomas Hogan	21	140		37	John Leech	13	135
6	James P. Organ	20	140		38	Thomas A. Elliott	13	140
7	John Reeves	19	140		39	William Porter	13	140
8	James Cantwell	19	140		40	William J. Morton	13	140
9	Thomas Fallon	19	140		41	Thomas J. Penny	13	140
10	Robert Buck	19	130		42	Robert Mayne	12	140
11	Joseph P. M'Cann	18	120		43	Henry W. Hope	12	140
12	Joseph M'Cann	18	140		44	John Sault	12	100
13	Arthur Disney	18	120		45	Edward Walker	12	100
14	Patrick Maflin	18	110		46	Thomas Beck	12	105
15	Charles Geoghegan	17	140		47	George R. Ward	12	100
16	George W. Marquis	17	125		48	George Devenish	11	140
17	Michael Fleming	17	140		49	William S. O'Brien	11	130
18	Thade Scanlan	17	140		50	Edward Finneran	11	130
19	Patrick Keenan	17	140		51	Thomas Boyan	11	140
20	George L. O'Keefe	16	140		52	Bernard Corbett	11	85
21	Thomas Shorthall	16	130		53	James Moore	11	100
22	Benjamin Scott	15	140		54	Thomas J. Gaffney	10	100
23	Patrick J. Donnelly	15	140		55	John Mansfield	10	100
24	James B. Egan	15	140		56	John Van Treight	9	90
25	Francis Kennedy	15	140		57	William Brazil	9	100
26	Thomas M'Entyre	15	140		58	John Atkinson	7	100
27	William Bonis	15	140		59	John Geo. Brassington	5	135
28	Francis P. Jones	15	130		60	George Griffith	5	100
29	John Hughes	15	140		61	George J. Irwin, jun.	5	100
30	John Hogan	15	140		62	Henry R. M'Guinness	5	100
31	John B. B. Yeates	15	100		63	(Vacant)		
32	Richard Brassington	14	140					

(signed) *Richard Griffith,*
Commissioner of the General Survey and Valuation of

Appendix, No. 3.

RETURN of the PERSONS who have from time to time been Employed on the GENERAL VALUATION of *Ireland*, showing the Counties or Places from whence they came, and their Professional Qualification. App. No. 3.

NAMES.	County or Place.	Professional Qualification.	Observations.
Robert Warwick, C.E.	Dublin	Surveyor and valuator	Dead.
Benjamin Given	Ballymoney, county Londonderry.	Agriculturist and valuator.	Dead.
Robert Wynne	County Down	Surveyor and valuator	Dead.
John Hampton, C.E.	Dublin	ditto	Dead.
Robert Stephenson	County Armagh	Agriculturist and valuator.	Dead.
James Johnston	Newtownforbes, county Longford.	Surveyor and valuator.	
John Kelly, C.E.	Borrisokane, county Tipperary.	ditto.	
David Johnston	County Londonderry	ditto.	
Samuel Nicholson, C.E.	Dumfriesshire, Scotland	Agriculturist and valuator.	Dead.
Robert Harding, C.E.	Limerick	Surveyor and valuator	Dead.
James Deering	Strabane, county Tyrone	ditto	Dead.
John Montgomery	ditto	ditto	Dead.
Robert Purdon	Huntingdon, county Westmeath.	ditto	Dead.
Abraham Waffington, C.E.	Dublin	ditto	Dead.
Denis Freeman	County Wicklow	ditto.	
Alexander Armstrong	County Donegal	ditto	Dead.
John Hill, C.E.	Edinburgh, Scotland	ditto.	
James Leeson	County Mayo	Estate manager, valuator, and surveyor.	Dead.
Patrick Knight, C.E.	ditto	Surveyor and valuator	Dead.
Alexander M'Loughlin	N. T. Limavady, county Londonderry.	Agriculturist and valuator.	
Anthony M'Cullagh	Maghera, county Londonderry.	ditto	Dead.
Robert Thomson	Toome Bridge, county Antrim.	Surveyor and valuator	Dead.
Charles Pollock	Castledawson, county Londonderry.	ditto.	
George Robinson	County Fermanagh	ditto	Dead.
John M'Cready	County Antrim	ditto	Dead.
Denis O'Connor, C.E.	Dublin	ditto	Dead.
Patrick Daly, C.E.	Donnybrook, county Dublin.	ditto.	
Richard M. Daly	Wexford	Surveyor and agriculturist.	
Francis O'Callaghan, C.E.	Dublin	Surveyor and valuator	Dead.
William A. Williamson	Longford	ditto	Dead.
David Williamson	County Armagh	ditto	Dead.
Robert Kenneth, C.E.	Scotland	ditto	Dead.
Tobias M'Auley	County Antrim	ditto	Dead.
James Donelly	County Limerick	Agriculturist and valuator.	
John Boyan	Killnean, county Westmeath.	ditto	Dead.
James Kelly	County Roscommon	Surveyor and valuator	Dead.
Thomas Cox	Frenchpark, county Roscommon.	ditto.	
Terence Alt	Tipperary	Agriculturist and valuator.	

App. No. 3.

RETURN of Persons who have been employed on the General Valuation of *Ireland*, &c.—*continued.*

NAMES.	County or Place.	Professional Qualification.	Observations.
Denis Quinn	Limerick	Surveyor and valuator.	
John Power	Cork	ditto.	
Denis M'Elligott	Kerry	ditto.	
James Lear	Longford	ditto.	
Richard Brassington, C.E.	Dublin	ditto	Dead.
Simon Irwin, C.E.	ditto	ditto	
Robert Hall	ditto	Mechanical engineer, mill valuer, &c.	
Robert M'Micken	Stranraer, Wigtonshire, Scotland.	Valuator of cities and large towns.	
Thomas Hampton	Dublin	ditto.	
Robert Bell	Dromore, county Down	Agriculturist and valuator.	
James Harton	Monaghan	Surveyor and valuator.	
William Ormsby	Dublin	ditto.	
John Cuming	Glenluce, Wigtonshire, Scotland.	ditto	Dead.
James Carolan	Belfast	Land manager, agriculturist and valuer.	
Thomas Wrigg	England	Surveyor and valuer.	
Robert Innes	N. T. Limavady, county Londonderry.	Surveyor and valuator	Dead.
Peter M'Cann	Kingscourt, county Cavan.	ditto	
John M'Cann	ditto	ditto	
William Shekleton	ditto	Agriculturist and valuator.	
John Thompson	North of Ireland	ditto.	
Michael Vahey	County Mayo	Surveyor and valuator	Dead.
Thomas Bracken	Ballymahon, county Longford.	Agriculturist and valuator.	
Thomas Keogh	Athlone, county Westmeath.	ditto	
James Lynam	Carlow	Surveyor and valuator.	
James Robinson	Fintona, county Tyrone	ditto	Dead.
Joseph Conroy, C.E.	Dublin	ditto.	
William Jones, C.E.	ditto	ditto.	
Edward Gaffney	Edgeworthstown, county Longford.	Land manager and valuator.	
Michael Gleeson	County Tipperary	Agriculturist and valuator.	Dead.
Edward Reilly	Claremorris, county Mayo.	Land agent and valuator.	
James M'Elreavy	Hollywood, county Down	Surveyor and valuator.	
John Colthurst	Cork	Agriculturist and valuator.	Dead.
Edward Wright	Cork	Surveyor and valuator.	
Pierce Ryan	Wexford	Agriculturist and valuator.	
Robert White	Tipperary	Agriculturist, proprietor, and land agent.	*Note.* — These last two gentlemen were only temporarily engaged to value premises appealed against.
James Jocelyn Poe	ditto	ditto.	

Appendix, No. 4.

CIRCULARS to CLERKS of UNIONS and to REVISING SURVEYORS.

App. No. 4.

INSTRUCTIONS for the ANNUAL REVISION of 1864-5.

THE revisers in each district to confine their work to the lists furnished by the clerks of the unions, pursuant to the 4th section of the Act 17 Vict. c. 8, except at the special request of parties who may call upon and satisfy them of the necessity for a revision of their premises.

It is expected that the revisers will use their best efforts to complete the field work of their respective districts in the shortest time possible, so as to enable them to return to town and assist with the office work, that all may be completed within the required period.

In all cases where the union lists have been issued for the first time, or where they have been corrected only once, and in all other cases where it may be found practicable, the reviser is to carry out the corrections at the union workhouse, and send up the general abstract.

In every instance where it is proposed to carry out an alteration whereby the elective franchise will be affected, either by reducing valuations of 12 *l.* in counties, and 8 *l.* in boroughs, or by raising valuations respectively to those amounts, the circumstances of each case to be reported to the office before the valuation lists are altered.

No notices respecting the revisions to be posted in any union, such not being required by the Valuation Acts.

J. Ball Greene, Superintendent.

General Valuation of Ireland, Dublin,
1 November 1864.

(Circular.) General Valuation of Ireland, Dublin,
1 November 1866.

THE district revising surveyors will confine their work to the lists furnished by the clerks of unions, pursuant to the 4th section of the Act 17 Vict. c. 8, and to cases subsequently ascertained by the county cess and poor-rate collectors, as well as to such other cases as may be specially brought under notice by rate-payers, or others, who give satisfactory reasons that revisions are necessary.

The valuation of buildings is not to be increased unless such is rendered necessary by reason of substantial improvements; and no reduction is to be made except where buildings have been thrown down, or where dilapidations, or other local circumstances affecting the valuation, have occurred, sufficient to justify a reduction; and in all cases where such alterations are made, a note assigning the reason is to be entered in the revision book; also where applications to alter the valuation have not been entertained, the reasons are to be noted.

On the completion of the field revision of each district, the revising surveyor will prepare and forward to the office a list of all the alterations affecting either the franchise or license duties.

All alterations in the office books are to be carefully and neatly made, the pencil marks to be rubbed out, and the date of the revision to be written on the margin in each instance.

As far as practicable ink of a different colour should be used at each revision.

Neatness is to be observed in marking the changes upon the Ordnance maps, of which care is to be taken to preserve them from being crushed or otherwise injured.

App. No. 4.

The name of the owner, or owners, "in fee" of each townland to be ascertained and entered in the column for observations.

In all cases where the valuation of property of a variable nature, such as fisheries, turbaries, &c., is altered, the data upon which the alteration is based should be entered in the revision book for future reference.

By Order of the Commissioner,

J. Ball Greene, Superintendent.

Annual Revision of the Valuation.

Instructions.

The revising officers in each district to carefully examine the several cases contained in the lists furnished by the clerks of the unions, pursuant to the 4th section of the Act 17 Vict. c. 8, and all other cases brought under their notice by the rate collectors or other parties who may call upon and satisfy them of the necessity for a revision of their premises.

It is expected that the revising officers will use their best efforts to complete the revision of their respective districts in the shortest time possible, so as to enable them to return to town and assist with the office work.

In cases where a re-applotment of the valuation of land becomes necessary in consequence of subdivision, striping, &c., the revising officer will, particularly in cases of extensive alterations caused by the re-arrangement of farm holdings, mark on the Ordnance maps the new boundaries, and transmit either the maps or outline tracings to the office, where the new areas will be computed, and an applotment of the valuation made according to the different qualities of soil, and thus preserve the valuation, as originally determined, for rating purposes.

The valuation of buildings is not to be increased unless such is rendered necessary by reason of substantial improvements; and no reduction is to be made except where buildings have been thrown down, or where dilapidations, or other local circumstances affecting the valuation, have occurred, sufficient to justify a reduction; and in all cases where such alterations are made, a note assigning the reason is to be entered in the revision book; also where applications to alter the valuation have not been entertained, the reasons are to be noted.

In all cases where the valuation of property of a variable nature, such as fisheries, turbaries, &c., is altered, the data upon which the alteration is based should be entered in the revision book for future reference.

In every instance where it is proposed to carry out an alteration whereby the elective franchise will be affected, either by reducing valuations from sums over 4 *l.* in boroughs and 12 *l.* in counties, or by raising or subdividing valuations, the circumstances of each case to be reported to the office before the valuation lists are altered.

The name of the owner, or owners, "in fee" of each townland to be ascertained and entered in the column for observations.

Sufficient notice to be given to the clerk of each union (by letter supplied for that purpose), to enable him to communicate with the rate collectors, requesting them to meet the revising officer at the union workhouse.

J. Ball Greene,
Commissioner of Valuation.

General Valuation of Ireland,
Dublin 1 December 1868.

(Circular.)

Annual Revision.

Sir General Valuation of Ireland, Dublin, 10 October 1867.

It is directed in the 4th section of the Act 17 Vict. c. 8, that on the 15th day of November in each year, every collector of poor rates within each Poor Law Union, within which the valuation of the rateable hereditaments and tenements has been completed and in operation, shall make out and deliver to the clerk of such union a list of all the tenements and rateable hereditaments situate within every townland in the said union, and within his district, the valuation of which shall require revision, and of property, the annual value of which is liable to frequent alteration; and if any such collector shall fail or neglect to make out such list, according to the best of his ability, and deliver the same to the clerk of the union, as aforesaid, within the period aforesaid, he shall, for every such neglect or default, be liable to a penalty not exceeding 5 *l.*

It

App. No. 4.

It is also directed that any ratepayer within any Poor Law Union may, within the same period, make out and deliver to the clerk of the union a list of any tenements, the valuation of which shall, in the opinion of such ratepayer, require revision; and that the clerk of each Poor Law Union shall, for ten days after receiving any such lists, leave the same open for public inspection at the workhouse of such union, and permit extracts to be made therefrom; and shall, on or before the 27th day of November in each year, make out a full and complete list of all tenements and property mentioned in such lists, delivered to him as aforesaid, and transmit the list so made out by him to the Commissioner of Valuation.

In drawing your attention to the provision that has been made in the foregoing enactment to insure complete lists of tenements being furnished to this office for revision, the Commissioner of Valuation trusts that those parties whose duty it is to ascertain and furnish such lists, will be careful to make them as perfect as possible; also, that the ratepayers will avail themselves of the power given by the Act to lodge lists where necessary, so as to insure an accurate revision of their lands and tenements in each instance.

By order of the Commissioner,
J. Ball Greene,
Superintendent.

To the Clerk of each Union.

[A similar Circular was issued by the Commissioner of Valuation, dated 10th October 1868.]

Appendix No. 5.

PAPER handed in by Mr. *G. R. Hitchcock.*

GENERAL VALUATION OF IRELAND.

C. Department.—Western District.

SUMMARY of Field Work from 1st January 1868 to 31st December 1868 (both days inclusive).

Names of Revisors.	Salary.	Rate per Diem.	Galway.		Galway Town.		Mayo.		Total.	
			No. of Days.	Amount.	No. of Days.	Amount.	No. of Days.	Amount.	No. of Days.	Amo
	£. s. d.	s. d.		£. s. d.		£. s. d.		£. s. d.		£. s.
J. Deane - - -	220 – –	12 –	–	- -	–	- -	88	52 17 11	–	–
	230 – –	12 7	–	- -	–	- -	63	39 13 10	–	–
Total - - £.	- -	–	–	- -	–	- -	151	92 11 9	151	92 11
D. M'Ellegot - -	220 – –	12 –	15	9 – 4	8	4 16 2	68	40 17 6	–	–
	230 – –	12 7	56	35 5 9	5	3 2 11	–	—	–	–
Total - - £.	- -	–	71	44 6 1	13	7 19 1	68	40 17 6	152	93
T. Scanlan - -	150 – –	8 2	91	37 5 10	–	—	–	—	–	–
	157 10 –	8 7½	55	23 14 8	–	—	–	—	–	–
Total - - £.	- -	–	146	61 – 6	–	—	–	—	146	61
W. Doheny - -	220 – –	12 –	–	- -	–	- -	*4	2 8 1	4	2
Total for Year 1868 - £.	- -	–	217	105 6 7	13	7 19 1	223	135 17 4	453	249

* *Note.*—An estimate of the probable time taken by Mr. Doheny in revising Mayo portion of Castlerea Union.

23 June 1869. *Geo. R. Hitchc*

Appendix, No. 6.

General Valuation of Ireland.

RETURN of the Total Amount of County Cess levied in each Year, in the County of *Roscommon*, for the Years 1855, 1856, and 1857. App. No. 6.

Year.	Amount.
	£.
1855	29,603
1856	27,507
1857	26,886
Total £.	83,996

RETURN of the Total Amount of Poor's Rate levied in each Year in the County of *Roscommon*, for the Years 1855, 1856, and 1857.

Year.	Amount.
	£.
1855	22,684
1856	20,093
1857	17,403
Total £.	60,180

Note.—There are only portions of the Unions of Athlone, Ballinasloe, Boyle, and arrick on Shannon, in the County of Roscommon; but the entire Rate of those Unions included in this Return.

Appendix, No. 7.

App. No. 7.

General Valuation of Ireland.

Number of Lines, including Abstracts and Indexes.

No.	Names of Counties.	Treasurers' Copies.	Union Copies.	Office Copies.	Municipal Copies.	Total.
1	Antrim	73,250	132,200	158,370	100,700	464,520
2	Armagh	46,000	57,000	68,000	14,000	185,000
3	Carlow	18,460	21,965	30,120	5,050	75,595
4	Cavan	51,200	67,350	76,100	1,100	195,750
5	Clare	50,500	66,500	77,000	4,000	198,000
6	Cork	132,900	201,100	238,350	37,420	609,770
7	Donegal	78,000	98,950	119,500	3,000	299,450
8	Down	88,000	109,000	130,500	28,000	355,500
9	Dublin	104,580	73,760	129,730	25,150	333,220
10	Fermanagh	40,700	49,000	60,300	1,600	151,600
11	Galway	93,700	124,700	142,800	8,500	369,700
12	Kerry	61,700	77,700	92,550	1,450	233,400
13	Kildare	28,590	35,340	42,500	4,230	110,660
14	Kilkenny	46,500	57,600	85,540	8,850	198,490
15	King's	32,693	40,493	49,623	2,810	125,619
16	Leitrim	35,600	48,600	54,950	- -	139,150
17	Limerick	58,500	92,100	111,300	16,800	278,700
18	Londonderry	56,500	71,600	84,800	12,500	225,400
19	Longford	22,750	28,150	33,860	1,450	86,210
20	Louth	32,550	40,262	48,025	5,000	125,837
21	Mayo	84,800	112,800	129,100	8,200	334,900
22	Meath	38,238	47,344	58,404	1,860	145,846
23	Monaghan	44,000	54,500	64,750	6,000	169,250
24	Queen's	27,690	34,299	42,134	1,540	105,663
25	Roscommon	52,310	65,020	75,600	3,520	196,450
26	Sligo	38,200	47,200	58,400	5,600	149,400
27	Tipperary	83,245	103,125	126,305	12,840	325,515
28	Tyrone	80,400	101,750	119,800	8,000	309,950
29	Waterford	45,100	54,200	68,000	13,000	180,300
30	Westmeath	31,200	38,600	46,500	3,750	120,050
31	Wexford	50,400	61,385	88,320	12,100	212,205
32	Wicklow	29,600	36,515	46,470	2,000	114,585
	Total	1,757,856	2,250,108	2,757,701	360,020	7,125,685

Appendix, No. 8.

STATEMENT relating to AMENDMENTS proposed to be made in the GENERAL VALUATION (IRELAND) ACTS. App. No. 8.

THE tenement valuation was commenced under the 9th & 10th Vict. c. 110. The 9th section of this Act provided that a valuation should be made of all rateable tenements for poor law purposes upon the net annual value at which the same would let from year to year, the cost of repairs, insurance, and other expenses necessary to maintain the hereditaments, and all rates, taxes, and public charges (except tithe-rent charge) being paid by the tenant.

The 39th section of this Act provided that a different valuation should be made for the purposes of county assessments on a scale of prices for agricultural produce mentioned in the Act.

The 40th section provided that, for the purposes of county assessment, all houses should be valued at one-third less than the rent at which same would let, save houses valued at less than 5 *l.*, which were directed not to be included in the valuation.

In June 1852, the 15th & 16th Vict. c. 63, was passed; and by the 9th section of this Act, it was directed that the valuation should be carried on and made, "as regards land," upon an estimate of the net annual value thereof, with reference to the average price of agricultural produce as mentioned in that section, and such valuation; and as regards houses and buildings, at the rent for which same might be expected to let from year to year, the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any (except tithe rent-charge), being paid by the tenant.

Under the foregoing Acts the tenement valuation of the entire of Ireland was made and issued at the dates mentioned in the following list:—

LIST of COUNTIES and CITIES, showing the Dates at which the VALUATION of each was completed.

COUNTIES.	Date of Issue of Valuation.	COUNTIES.	Date of Issue of Valuation.
Carlow	28 June 1853.	Clare	3 July 1856.
Cork	20 July 1853.	Galway Town	14 July 1856.
Cork City	9 July 1853.		
Dublin	5 May 1853.	Cavan	25 June 1857.
Kerry	19 July 1853.	Galway	29 June 1857.
Kilkenny	8 July 1853.	Leitrim	6 July 1857.
Kilkenny City	8 July 1853.	Mayo	13 July 1857.
Limerick	29 June 1853.		
Limerick City	29 June 1853.	Donegal	6 July 1858.
Queen's	28 June 1853.	Roscommon	1 July 1858.
Tipperary	29 June 1853.	Sligo	7 July 1858.
Waterford	5 July 1853.		
Waterford Borough	5 July 1853.	Londonderry	16 July 1859.
		Tyrone	13 July 1860.
Dublin City	31 Oct. 1854.		
Kildare	18 July 1854.	Monaghan	1 July 1861.
Wexford	7 July 1854.		
Wicklow	4 July 1854.	Antrim	10 July 1862.
		Carrickfergus	10 July 1862.
King's	2 July 1855.		
Longford	6 July 1855.	Fermanagh	4 July 1863.
Louth	5 July 1855.		
Borough of Drogheda	6 July 1855.	Down	12 July 1864.
Meath	10 July 1855.		
Westmeath	5 July 1855.	Armagh	1 June 1865.

App. No. 8.

From the foregoing dates it will be seen that the valuation of the southern and western counties was made before the country had recovered the effect of the famine, when agriculture was greatly neglected, and when the poor's rate was, in many unions, very much higher than at present, the result being that the valuation of those counties is considerably less than the valuation of lands of a similar quality in the province of Ulster which was valued at more recent dates; and the following statement will show the increase per pound on the valuation which would be required to make the valuation of the southern and western counties relative with the valuation of those in Ulster.

STATEMENT showing the Amount of the present TENEMENT VALUATION of the several COUNTIES and CITIES in Ireland and the Addition necessary to be made to the Valuation of the Southern and Western Counties to bring them to a uniform Scale with those in the Province of Ulster.

COUNTIES.	Present Tenement Valuation.	Proposed Increase per £.
	£.	s. d.
LEINSTER:		
Carlow	163,911	5 –
Dublin	567,015	5 –
„ City	554,952	2 –
Kildare	333,927	5 –
Kilkenny	341,229	5 –
„ City	17,339	2 –
King's	242,212	3 4
Longford	152,094	3 4
Louth	224,088	5 –
Meath	547,703	5 –
Queen's	257,385	3 4
Westmeath	314,550	5 –
Wexford	372,075	4 –
Wicklow	252,055	4 –
MUNSTER:		
Clare	312,089	4 –
Cork	1,028,862	4 –
„ City	122,114	3 4
Kerry	274,020	4 –
Limerick	452,412	5 –
„ City	63,876	2 –
Munster—*continued.*	£.	s. d.
Tipperary	672,734	4 –
Waterford	275,194	4 –
„ City	36,401	2 –
CONNAUGHT:		
Galway	468,788	4 –
Leitrim	134,637	2 6
Mayo	307,806	3 4
Roscommon	292,403	5 –
Sligo	207,636	2 6
ULSTER:		
Antrim	858,943	—
Cavan	268,044	—
Donegal	289,302	—
Londonderry	341,342	—
Monaghan	260,400	—
Tyrone	418,234	—
Armagh	403,180	—
Down	757,495	—
Fermanagh	227,567	—
TOTAL £.	12,814,014	—

The proprietors in the North of Ireland complain that while their lands are valued at something like the fair letting value, the lands in the south and west are valued at a lower rate.

Strong complaints have also been made by railway, mining, gas, and other companies, and by the occupiers of houses in towns and cities, that their property has been valued on a different basis from that on which landed property has been valued, and that in consequence they are subjected to a higher rate of taxation.

The question of exemption of property from taxation has become very serious.

The 15th section of the 15th & 16th Vict. c. 63, directed the Commissioner of Valuation, when making out his lists of valuation, to distinguish all hereditaments, or portions of the same of a public nature, or used for charitable purposes, or for the purpose of science, literature, and fine arts, as specified in the Act 6 & 7 Vict. c. 36; and such premises were thereby exempted from assessment, save the half-rent payable for same. Under this section a great number of claims were made by religious and philanthropic institutions, and it being found that the tendency of courts of quarter sessions was to carry the principle of exemption a great deal too far, an attempt was made to limit it by the Act 17 Vict., c. 8, s. 2, which provides, "That in making out the lists of valuation the Commissioner of Valuation shall distinguish all hereditaments and tenements, or portions of the same of a public nature, or used for charitable purposes, or for the purposes of science, literature, and the fine arts, as specified in an Act of the 6th 7th years of Her Majesty, c. 36, and all such hereditaments or tenements, or portions of the same so distinguished, shall, so long as they continue to be of a public nature, and occupied for the public service, or used for the purposes aforesaid, be deemed exempt from all assessment."

It

It has been found in practice that the above section has not effected, the intended limitation, and it has become necessary to have the Valuation Acts amended by either abolishing all right to exemption or confining it to—

1st. Buildings, or portions thereof, exclusively used for public worship, and open to the general public.

2nd. Gaols, court-houses, lunatic asylums, workhouses, hospitals, and infirmaries, supported wholly or in part by grants or presentments of public money.

3rd. Premises in the occupation of the Crown or its officers or servants, and exclusively used for the public service.

The 14th section of the 15th & 16th Vict. c. 63, provides that premises improved by drainage, &c., shall not be liable to be rated on such increased value for seven years; but no provision is made for adding the increased value after the expiration of that period. This requires to be provided for.

The 2nd section of the 17th Vict. c. 8, provides that the half-rent payable for premises entitled to exemption shall be liable to be assessed; such premises are often held with others at a bulk-rent, and there is no provision for apportionment. This also requires amendment.

Appendix, No. 9.

PAPER handed in by Mr. *Hutchings*, 28 June 1869

TABLE No. 1.—Showing in the undermentioned Unions in *Ireland* the Extent in Acres under the principal Crops Produce, and Number of Live Stock, as published in the Agricultural Sta

COUNTIES.	UNIONS.	Total Area.	Extent under Crops.	PRODUCE											
				Wheat at 10 *s.* per Cwt.		Oats at 6 *s.* 6 *d.* per Cwt.		Barley at 8 *s.* per Cwt.		Bere and Rye at 7 *s.* per Cwt.		Beans and Peas at 12 *s.* 6 *d.* per Cwt.		Potatoes at 60 *s.* per Ton.		Turnip at 12 *s.* per
		Acres.	*Acres.*	*Cwt.*	£.	*Cwt.*	£.	*Cwt.*	£.	*Cwt.*	£.	*Cwt.*	£.	*Tons.*	£.	*Tons.*
Mayo	Belmullet	177,933	8,721	–	–	35,477	11,530	2,675	1,070	1,294	453	–	–	8,384	25,152	5,331
	Castlebar	140,998	25,233	1,166	583	112,606	36,597	525	211	297	104	61	38	15,671	47,013	19,275
	Swineford	152,594	34,811	53	26	133,866	43,507	246	98	458	160	–	–	25,278	75,834	10,418
	Ballinrobe	144,895	27,620	26,292	13,146	99,310	32,276	5,363	2,145	1,135	397	1,040	650	22,671	68,013	46,885
Donegal	Dunfanaghy	125,650	11,345	12	6	49,332	16,033	2,201	880	1,096	384	140	87	10,810	32,430	6,548
	Glenties	257,430	27,909	147	73	74,943	24,356	6,668	2,667	990	346	–	–	26,115	78,345	1,564
Antrim	Ballymoney	127,518	47,712	410	205	219,968	71,490	201	80	61	21	757	473	31,641	94,923	2,819
	Larne	117,784	34,787	24,154	12,077	143,074	46,498	160	64	23	8	39,722	24,826	16,427	49,281	8,598
	Antrim	117,119	53,315	30,493	15,246	194,826	63,318	83	33	56	20	8,584	5,365	35,107	105,321	21,488
	Lisburn	119,843	66,696	46,955	23,477	282,191	91,712	694	278	372	130	1,583	989	41,142	123,426	24,301
	Ballymena	161,161	53,834	2,115	1,057	208,248	67,681	–	–	31	11	220	138	46,414	139,242	9,167
Tyrone	Gortin	111,261	18,319	111	55	80,420	26,136	–	–	–	–	–	–	8,504	25,512	11,154
	Strabane	134,372	60,859	17,193	8,596	362,887	117,938	39	16	12	4	36	22	39,344	118,032	115,931
Wexford	Gorey	129,705	47,583	40,203	20,101	171,070	55,598	28,394	11,358	180	63	10,804	6,752	15,901	47,703	22,202
	Wexford	126,301	55,206	40,134	20,067	157,868	51,307	220,649	88,260	561	196	80,293	50,182	17,805	53,415	43,206
Tipperary	Nenagh	183,088	42,299	48,429	24,214	109,559	35,607	4,028	1,611	542	190	109	68	18,690	56,070	45,765
	Thurles	143,351	39,450	51,801	25,900	100,276	32,590	21,925	8,770	561	196	30	19	24,174	72,522	44,769
	Cashel	156,822	46,276	70,161	35,080	182,730	59,387	6,358	2,543	555	194	–	–	23,162	69,486	37,852
Kerry	Tralee	221,847	38,675	7,509	3,754	76,532	24,873	59,019	23,608	1,041	364	33	21	27,121	81,363	16,100
	Dingle	125,279	11,282	1,476	738	33,299	10,822	3,968	1,587	575	201	–	–	7,162	21,486	6,151
Londonderry	Magherafelt	156,721	65,399	13,168	6,584	187,530	60,947	18	7	1,247	237	128	80	46,666	139,998	19,734
Cavan and Monaghan	Cootehill	105,848	47,080	391	195	179,591	58,367	78	31	134	47	287	179	24,860	74,580	15,904
Antrim, Armagh, and Down	Lurgan	79,464	52,383	98,940	49,470	157,381	51,149	293	117	135	47	2,710	1,694	47,338	142,014	15,824
Cork	Middleton	109,266	46,504	41,307	20,653	219,399	71,305	94,954	37,982	–	–	160	100	21,767	65,301	79,705
	Bandon	101,345	28,269	24,886	12,443	114,472	37,203	13,861	5,544	597	209	–	–	13,103	39,309	31,625
	Fermoy	148,268	49,656	36,967	18,483	295,156	95,925	9,825	3,930	213	75	48	30	19,032	57,096	53,958
	Kanturk	186,518	39,395	20,818	10,409	94,945	30,857	1,586	634	629	220	30	19	13,449	40,347	15,714
	Macroom	179,108	32,371	21,571	10,785	95,188	90,936	924	369	136	48	–	–	21,596	64,788	18,003
	Mallow	154,353	42,793	44,800	22,400	200,625	65,203	4,243	1,697	140	49	12	7	20,895	62,685	34,026
Galway	Oughterard	172,745	9,987	4,962	2,481	28,985	9,420	2,095	838	1,404	291	166	104	11,590	34,770	5,105
King's and Tipperary	Parsonstown	220,437	51,346	55,628	27,864	152,381	49,525	68,807	27,523	5,327	1,864	82	51	30,114	90,342	52,028
King's and Queen's	Mountmellick	200,633	62,907	22,259	11,130	169,173	54,981	183,941	73,576	4,045	1,416	415	259	40,663	121,989	68,674
Kildare and Queen's	Athy	160,254	67,049	55,847	27,923	204,348	66,413	166,690	66,676	1,466	513	245	153	18,540	55,620	89,834
Meath	Navan	94,446	32,879	26,889	13,444	145,781	47,379	2,103	841	485	170	751	472	11,617	34,851	25,529
	Trim	119,518	36,895	28,093	14,046	173,562	56,408	1,345	538	1,794	628	96	60	9,470	28,410	27,839
Roscommon	Castlereagh	162,363	35,335	167	83	134,126	43,591	18	7	168	59	–	–	22,700	68,100	13,045
	Strokestown	90,036	22,321	7,466	3,733	65,431	22,240	–	–	283	99	–	–	14,028	42,084	7,223

Appendix, No. 9.

PAPER handed in by Mr. *Hutchings*, 28 June 1869.

ad for the Year 1866; also the Value calculated at the Average Prices, for Crops as given in "Thom's Directory" for that Year, for Stock as adopted in the Agricultural Statistics itself.

E OF CROPS.						NUMBER AND VALUE OF LIVE STOCK.									Total Value of Agricultural Produce.	UNIONS.
Wurtzel er Ton.	Flax at 8 *s.* per Stone.		Hay at 45 *s.* per Ton.		Total Value of Crops.	Horses at 8 *l.* per		Cattle at 6 *l.* 10 *s.* per		Sheep at 22 *s.* per		Pigs at 25 *s.* per		Total Value of Stock.		
£.	*Stone.*	£.	*Tons.*	£.	£.	*No.*	£.	*No.*	£.	*No.*	£.	*No.*	£.	£.	£.	
35	208	83	881	1,982	43,504	1,294	10,352	14,420	93,730	19,982	21,980	4,526	5,657	131,719	175,223	Belmullet.
100	14,460	5,784	5,949	13,385	115,380	2,881	23,048	21,997	142,480	40,194	44,213	8,362	10,452	220,193	335,573	Castlebar.
–	7,162	2,865	3,010	6,772	135,513	1,431	11,448	25,202	163,813	15,470	17,017	11,153	13,941	206,219	341,732	Swineford.
251	1,500	600	7,542	16,969	150,578	2,803	22,624	12,830	83,395	94,494	103,943	6,782	8,138	218,100	368,678	Ballinrobe.
173	25,041	10,016	875	1,969	65,907	2,314	18,512	8,585	55,802	20,585	22,944	3,266	4,082	101,340	167,247	Dunfanaghy.
14	2,766	1,106	20,547	46,231	154,076	2,216	17,728	27,766	180,479	41,904	46,094	7,426	9,282	253,583	407,659	Glenties.
112	134,974	53,990	15,397	34,643	269,628	4,941	39,528	27,445	178,392	7,503	8,253	12,696	15,870	242,043	511,671	Ballymoney.
35	41,837	16,735	23,702	53,329	208,012	4,798	38,384	24,105	156,682	20,047	22,052	10,060	12,575	229,693	437,705	Larne.
321	149,365	59,746	32,393	72,884	335,147	4,843	38,744	25,798	167,687	5,396	5,936	10,010	12,512	224,879	560,026	Antrim.
505	190,925	76,370	31,937	71,858	403,326	6,368	50,944	28,928	188,032	5,536	6,091	11,332	14,165	259,232	662,558	Lisburn.
182	142,091	56,836	22,618	50,891	321,538	6,209	49,672	34,046	221,299	12,618	13,880	14,374	17,967	302,818	624,356	Ballymena.
17	29,484	11,794	3,573	8,039	78,245	2,095	16,760	17,686	114,959	17,134	18,847	3,661	5,576	155,142	233,387	Gortin.
722	223,462	89,385	11,872	26,712	430,986	5,365	42,920	31,334	203,671	4,619	5,081	7,291	9,114	260,786	691,772	Strabane.
2,615	585	234	33,920	76,320	234,065	4,611	36,888	28,298	183,937	29,822	32,804	14,603	18,254	271,883	505,948	Gorey.
7,439	493	197	29,952	67,392	364,379	6,894	54,152	28,409	184,658	19,552	21,504	18,354	22,942	283,256	647,635	Wexford.
1,093	1,930	772	34,438	77,185	224,275	3,961	31,688	36,386	236,509	57,194	62,913	14,817	18,521	349,631	573,906	Nenagh.
1,210	922	369	29,099	65,473	233,910	3,673	29,384	26,667	173,335	42,921	47,213	11,199	13,999	263,931	497,841	Thurles.
942	318	127	23,694	53,311	243,781	4,245	33,960	33,219	215,923	49,503	54,453	15,557	19,446	323,782	567,563	Cashel.
899	5,430	2,172	34,162	76,864	223,578	3,506	28,048	47,882	311,233	18,594	20,453	16,277	20,346	380,080	603,658	Tralee.
62	1,312	525	6,446	15,503	54,615	1,654	13,232	20,693	134,414	28,554	31,409	5,828	7,285	186,340	240,955	Dingle.
355	275,536	110,214	22,860	31,435	361,698	6,770	54,160	34,024	221,156	8,224	9,046	12,035	15,044	299,406	661,104	Magherafelt.
205	263,440	105,376	17,539	39,463	287,985	2,787	22,296	24,712	160,628	3,891	4,280	8,470	10,587	197,791	485,776	Cootehill.
272	161,669	64,668	30,524	68,679	387,504	3,814	30,512	15,923	103,499	836	920	6,084	7,605	142,536	530,040	Lurgan.
9,337	889	356	11,048	24,858	257,789	5,012	40,096	16,769	108,998	44,172	48,589	17,939	22,424	220,107	477,896	Middleton.
1,708	2,774	1,110	12,843	28,897	145,398	3,556	28,448	17,756	115,414	28,192	31,011	10,775	13,469	188,342	333,740	Bandon.
1,973	2,425	970	17,307	38,941	249,798	4,963	39,704	21,281	138,326	47,703	52,473	16,374	20,468	250,971	500,769	Fermoy.
332	3,759	1,504	35,728	80,388	174,138	3,356	26,848	39,329	255,638	18,750	20,725	12,667	15,834	319,045	493,183	Kanturk.
502	1,260	504	15,237	34,283	153,017	3,298	26,384	29,120	189,280	26,592	29,251	16,001	20,001	264,916	417,933	Macroom.
1,676	4,087	1,635	23,565	53,021	228,789	4,567	36,536	26,812	174,278	40,255	44,280	13,873	17,341	272,435	501,224	Mallow.
56	345	138	1,286	2,894	54,055	1,790	14,320	10,448	67,912	40,736	44,810	3,987	4,984	132,026	186,081	Oughterard.
3,914	6,311	2,524	30,572	68,787	303,611	4,905	39,240	23,988	155,987	69,239	76,163	10,344	12,930	284,320	587,931	Parsonstown.
6,487	7,324	2,930	34,683	78,037	392,009	5,697	45,576	26,596	172,874	41,266	45,393	13,903	17,379	281,222	673,231	Mountmellick.
3,976	1,921	772	29,119	65,518	340,964	5,511	44,088	22,779	148,063	43,513	47,864	9,469	11,836	251,851	592,815	Athy.
2,070	6,459	2,584	21,381	48,107	165,235	3,271	26,168	21,834	141,921	44,408	45,549	3,798	4,710	218,348	383,583	Navan.
2,073	1,288	515	26,713	60,104	179,485	3,402	27,216	25,570	166,205	41,046	48,451	4,569	5,711	247,583	427,068	Trim.
53	9,205	3,682	17,483	39,337	162,739	1,482	11,856	29,819	193,824	30,912	34,003	10,342	12,827	252,510	415,26 9	Castlereagh.
31	15,569	6,228	16,769	37,730	116,479	1,183	9,464	17,030	110,695	24,184	26,603	6,170	7,713	154,475	270,954	Strokestown.

TABLE No. 2.—In which the Unions and Results of Table No. 1 are arranged, irrespective of Counties or Pro according to the Average Value per Acre of Agricultural Produce, in Numerical Order, from less to greater; also Average Values thus arranged reduced to $\frac{1}{10}$, $\frac{1}{8}$, and $\frac{1}{6}$, for the purpose of Comparison with the Average Va Acre of the General Valuation.

	UNIONS.	Total Area.	Crops. Extent.	Crops. Value.	Crops. Average Value per Acre.	Crops. Average Value reduced to $\frac{1}{10}$.	Value of Stock.	Total Value of Agricultural Produce.	Average Value per Acre.	Average Value per Acre reduced Poor Land to $\frac{1}{10}$, Medium $\frac{1}{8}$, Prime $\frac{1}{6}$.	General Va Total Value of Land.
				£.	s. d.	s. d.	£.	£.	s. d.	s. d.	£.
$\frac{1}{10}$	Belmullet	177,933	8,721	43,504	99 11	10 –	131,719	175,223	19 2	1 11	9,035
	Oughterard	172,745	9,987	54,055	108 3	10 10	132,026	186,081	21 7	2 2	12,541
	Dunfanaghy	125,650	11,345	65,907	116 2	11 7	101,340	167,247	26 7	2 8	8,655
	Glenties	257,430	27,909	154,076	110 4	11 –¼	253,583	407,659	31 8	3 2	15,522
	Dingle	125,279	11,282	54,615	96 9	9 8	186,340	240,955	38 6	3 10½	19,433
	Gortin	111,261	18,319	78,245	85 5	8 6½	155,142	233,387	41 11	4 2½	16,271
	Swineford	152,594	34,811	135,513	77 10	7 9½	206,219	341,732	44 9	4 5½	34,818
	Macroom	179,108	32,371	153,017	94 6	9 5	264,916	417,933	46 8	4 8	53,810
	Castlebar	140,998	25,233	115,380	91 5	9 1½	220,193	335,573	47 7	4 9	39,321
	Ballinrobe	114,895	27,620	150,578	109 –	10 10¾	218,100	368,678	50 2	6 3½	53,765
	Castlerea	162,363	35,335	162,739	92 1	9 2	252,510	415,269	51 2	6 4½	63,311
	Kanturk	186,518	39,395	174,138	88 7	8 10½	319,045	493,183	52 11	6 7¼	75,434
	Parsonstown	220,437	51,346	303,611	118 3	11 10	284,320	587,931	53 4	6 8	83,315
	Tralee	221,847	38,675	223,578	115 7	11 5½	380,080	603,658	54 5	6 9½	65,899
	Strokestown	90,036	22,321	116,479	104 4	10 5	154,475	270,954	60 2	7 6¼	45,912
	Nenagh	183,088	42,299	224,275	104 3	10 5	349,631	573,906	62 8	7 10	76,900
$\frac{1}{8}$	Mallow	154,358	42,793	228,789	106 11	10 8¼	272,435	501,224	64 11	8 1¼	81,431
	Bandon	101,345	28,269	145,398	102 10	10 3¼	188,342	333,740	65 10	8 2	53,042
	Mountmellick	200,633	62,907	392,009	124 7	12 5½	281,222	673,231	67 1	8 4½	72,978
	Fermoy	148,268	49,656	249,798	100 4	10 4¼	250,971	500,769	67 7	8 5½	80,830
	Thurles	143,351	39,450	233,910	118 6	11 10	263,931	497,841	69 5	8 8	71,510
	Trim	119,518	36,895	179,485	97 3	9 8½	247,583	427,068	71 6	8 11¼	95,255
	Cashel	156,822	46,276	243,781	105 4	10 6¼	323,782	567,563	72 5	9 –½	91,689
	Gorey	129,705	47,583	234,065	98 4	9 10	271,883	505,948	73 –	9 1½	68,962
	Athy	160,254	67,049	340,964	101 8	10 1½	251,851	592,815	74 –	9 3	83,406
	Larne	117,784	34,787	208,012	119 7	11 11½	229,693	437,705	74 4	12 4¾	66,960
	Ballymena	161,161	53,834	321,538	119 7	11 11½	302,818	624,356	77 6	12 11	81,389
	Navan	94,446	32,879	165,235	100 6	10 –½	218,348	383,583	81 3	13 6½	84,328
	Ballymoney	127,518	47,712	269,628	113 –	11 3½	242,043	511,671	81 10	13 7½	52,557
	Magherafelt	156,721	65,399	361,698	110 7	11 –¾	299,406	661,104	84 4	14 –¾	69,589
	Middleton	109,266	46,504	257,789	110 10	11 1	220,107	477,896	87 6	14 7	74,747
$\frac{1}{6}$	Coothill	105,848	47,080	287,985	122 4	12 2¾	197,791	485,776	91 6	15 3½	63,355
	Antrim	117,119	53,315	335,147	125 8	12 6¾	224,879	560,026	95 4	15 11¼	91,302
	Wexford	126,301	55,206	364,379	132 –	13 2¼	283,256	647,635	102 7	17 1	80,076
	Strabane	134,372	60,859	430,986	141 7	14 2	260,786	691,772	103 –	17 2	69,793
	Lisburn	119,843	66,696	403,326	120 11	11 1	259,232	662,558	110 7	18 5	110,555
	Lurgan	79,464	52,383	387,504	148 1	14 9¼	142,536	530,040	135 5	22 7	80,777

TABLE No. 3.—In which the Reduced Average Value of Agricultural Produce for the Unions, compared w Average per Acre of the General Valuation, as shown in Table No. 2, is rearranged and grouped in Provinces furnishes as a final Result this remarkable fact that the General Valuation of *Ulster* is not higher than that other Provinces of *Ireland*, the remainder in the Price of Produce as stated in Evidence being regarded as t and proper Standard for Valuation.

PROVINCE.	COUNTY.	UNION.	Average Agricultural Value per Acre.	Average Valuation per Acre.	PROVINCE.	COUNTY.	UNION.	Average Agricultural Value per Acre.
			s. d.	s. d.				s. d.
Leinster	King's	Parsonstown	6 8	7 7	Munster — *continued.*	Cork	Mallow	8 1½
	Queen's	Mountmellick	8 4½	7 3			Bandon	8 2
	Meath	Trim	8 11½	15 11			Fermoy	8 5½
		Navan	13 6½	17 10			Middleton	14 7
	Wexford	Gorey	9 1½	10 7		Tipperary	Nenagh	7 10
		Wexford	17 1	12 8			Thurles	8 8
	Kildare	Athy	9 3	10 5			Cashel	9 –½
Connaught	Mayo	Belmullet	1 11	1 –	Ulster	Donegal	Dunfanaghy	2 8
		Swineford	4 5½	4 6½			Glenties	3 2
		Castlebar	4 9	5 6½		Tyrone	Gortin	4 2½
		Ballinrobe	6 3½	7 5		Antrim	Larne	12 4¾
	Galway	Oughterard	2 2	1 5			Ballymena	12 11
	Roscommon	Castlerea	6 4½	7 9			Ballymoney	13 7½
		Strokestown	7 6¼	10 2¼			Antrim	15 11½
						Londonderry	Magherafelt	14 –¾
Munster	Kerry	Dingle	3 10½	3 1			Strabane	17 2
		Tralee	6 9½	5 11		Cavan	Coothill	15 3½
	Cork	Macroom	4 8	6 –		Down	Lisburn	18 5
		Kanturk	6 7½	8 1			Lurgan	22 7

I N D E X

TO THE

R E P O R T

FROM THE

SELECT COMMITTEE

ON

GENERAL VALUATION, &c. (IRELAND).

Ordered, by The House of Commons, *to be Printed,*
27 *July* 1869.

362—I.

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Examination in detail upon certain progress returns showing the work on which witness was engaged in different years, such work having been charged to particular counties, though frequently not connected with such counties, *Marquis* 3404 *et seq.*——Inability of witness to procure for the Committee all the progress returns for which they have asked, *ib.* 3408–3414. 3458——Direction from Mr. Byron according to which work was improperly charged by witness to different counties, *ib.* 3419-3421. 3438, 3439. 3559—— Long period for which witness continued to make out incorrect progress returns; probability of his dismissal if he had refused to obey the orders of his superiors in the matter, *ib.* 3571–3582.

Limited sense in which witness, as divisional superintendent, has to do with the progress returns, he having no supervision as to the charge allocated to the counties for service in the field, *Hitchcock* 3878, 3879. 3884. 3892–3894——Grounds for the conclusion that charges have been made to counties for work not done in them; reference to particular progress returns in corroboration of this view, *ib.* 3895–3939——Inference as to Mr. Green having been cognisant that charges were wrongly placed against counties, *ib.* 3915–3922.

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1. *Generally as to the Constitution and Working of the Valuation Department.*
2. *Qualifications and Attendance of Sir R. Griffith as Commissioner.*
3. *Qualifications of Mr. Greene as Superintendent and as Commissioner.*
4. *Suggestions for an amended Constitution of the Department.*

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3. *Qualifications of Mr. Greene as Superintendent and as Commissioner:*

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4. *Suggestions for an amended Constitution of the Department:*

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1. *Townland and Tenement Valuations.*

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1. *Generally:*

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TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

GENERAL VALUATION, (IRELAND).

Ordered, by The House of Commons, *to be Print*
27 *July* 1869.

[*Price* 6 *d.*]

362 –1.

Under 8

Brought from the Lords, 22 July 1869.

REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

ON THE

LAW OF HYPOTHEC IN SCOTLAND;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1869.

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REPORT.

BY THE SELECT COMMITTEE appointed to inquire into the Operation of the LAW of HYPOTHEC in SCOTLAND:—

RDERED TO REPORT,

1. THAT the Committee have taken evidence as to the working of the Law Hypothec in Scotland, in respect both of agricultural and urban subjects, id as to the differences which exist between the Law of Hypothec in Scotland id the Law of Distress in England.

2. They have also had before them the Report made by the Commissioners ho were appointed in 1864 to inquire into this subject, together with the Act Parliament of 1867, which was passed to carry their recommendations into fect.

3. For the purpose of ascertaining the state of the law in foreign countries as egards landlord and tenant, in respect of the securities for his rent with which ie landlord is invested by law, or which he is allowed to take, your Committee ave also transmitted questions through the Foreign Office to Her Majesty's onsuls in France, Belgium, Holland, Germany, and Italy, and in the States of ew York, Massachusetts, Pennsylvania, South Carolina, Georgia, Alabama, ouisiana, and Tennessee. The answers which have been received up to the ate of this Report will be found in the Appendix.

4. The main difference between the Law of Hypothec in Scotland and the aw of Distress in England consists in this, that in Scotland the landlord has ie power of preventing the tenant from disposing of his crop before the rent ecomes due, whereas in England he has no such power.

Law of Hypothec and Law of Distress.
Q. 299.

5. As regards urban hypothec, the witnesses who have been examined state iat in their opinion the existing law operates beneficially, and that its abolition ould inflict serious hardships on the working classes in towns, and would reatly enhance the difficulty which they now experience in obtaining house ccommodation. They further state, that they look upon the principle of the rban and the agricultural hypothec as identical, and that if the latter is abo-shed, they see little probability of the former being long maintained.

Urban Hypothec, pp. 1111, 12, and 149–152.
Q. 352.
Q. 353–356.

6. From the evidence laid before the Committee, it appears to be generally dmitted that several of the most serious practical objections urged against the aw of Hypothec in Scotland, as it formerly existed, have been removed by the ct passed in 1867; and that the main question to be now determined is, hether the principle ought to be maintained, or whether the decision come to y Parliament in its favour two years ago ought to be reversed. Being well ware of the great interest this question excites in Scotland, the Committee ave given it their most careful consideration, though they have not thought it ecessary to examine many witnesses, as they have had the advantage of being ble to refer to the large body of evidence already collected by the late Com-ission.

7. The following are the principal reasons that have been assigned for objecting o the maintenance of the Law of Hypothec.

1st. It is said that the prior claim over the property of an insolvent tenant which this law gives to the landlord as security for his rent, is contrary to the principles of commercial legislation, and is unjust towards other creditors.

 2ndly. It

2ndly. It is contended that this law stimulates an unhealthy competition for land, and raises rents above their proper level, by encouraging landlords to take tenants whom they would reject, but for the protection they enjoy from this law.

3rdly. It is alleged that this state of things is pernicious to agriculture, and that it injures the credit of tenants, so as to deprive them of the means of obtaining sufficient capital to bring their land into the highest possible state of cultivation.

8. With regard to the first of these objections, the Committee have to remark that they have failed to obtain any satisfactory explanation of what are the recognised principles of commercial legislation which are contravened by the Law of Hypothec. This is by no means the only law by which special claims over property are given to certain persons, in preference to the general creditors of those by whom that property is held. On the contrary, many other examples of special preferential security over property being given in certain circumstances to particular classes of creditors, are to be found in the commercial law of this and other nations. Familiar instances of such a preference being given are afforded by the lien that shipowners have on the cargoes of their ships for freight, and by bottomry bonds which give to their holders a prior claim over other creditors of the shipowner, for money lent for repairs necessary for the safety of a ship. In these cases the law seems to have been suggested by its having been found convenient to afford special facilities for granting and obtaining credit in the transactions to which it applies. For the same reason the Law of Hypothec in Scotland gives to the owners of land and houses a prior claim for their rent over the produce of the soil, and over property found thereon. In doing so, the Scotch law follows the example of the Roman law, in common (as it appears from the information laid before the Committee) with the laws of nearly all other European countries. It does not appear therefore to the Committee that the Law of Hypothec ought to be condemned upon the vague allegation of its being contrary to the principles of commercial legislation and unjust. To afford adequate grounds for its repeal, it should be shown to give rise to some clear injury to the public or to some actual injustice.

Q. 1456–1466.

Q. 1931–1966.

9. It is complained that such injustice does arise from it, inasmuch as it enables the landlord, in the case of the bankruptcy of his tenant, to obtain the full amount of his claim for rent, while the other creditors may receive only an insignificant dividend on what is due to them. It is urged that there is no fairness in giving such a preference to the landlord, and that practically it is extremely hard upon the various tradesmen with whom the farmer may have dealt, and especially on the manure merchants from whom he may have obtained the manure required for the proper cultivation of his land, that debts to them do not stand on the same ground as those due to landlords for rent. On this the Committee would remark that the evidence given before them does not lead to the conclusion that the practical grievance is a very serious one. Two very large dealers in artificial manure, who are strong opponents to the Law of Hypothec, admitted that their losses by bad debts from farmers came to less on an average of several years than $\frac{3}{4}$ per cent. in the amount, that only a part even of this loss could be attributed to the Law of Hypothec, and that its operation would in future be less unfavourable to them in consequence of the amendments made in it by the Act of 1867. One manure merchant, it is true, stated his losses from bad debts to have been much heavier, namely from 3 to 5 per cent. on his sales; but it may fairly be inferred that his heavier losses must be attributable to the less cautious manner in which he conducts his business, from the fact of its having been proved that so extensive a trade as that of the two other witnesses referred to, can be carried on with such slight loss.

10. As every person who deals with a farmer is aware of the prior claim of the landlord for rent, it does not very clearly appear in what respect injustice is done to those who, having this knowledge, think fit to give credit to tenants, unless it is held that it is unjust as a general rule to allow persons to pledge to particular creditors property of which they have the command, so as to give to those thus secured a preference over their other creditors in case of their bankruptcy. But it is well known that our commercial law does give a power of this kind to the holders of various descriptions of property, and much of our valuable trade could hardly be carried on without this facility for raising money. By the

the Law of Hypothec, the tenants of land or houses are in fact enabled virtually to pledge their crops, and the property on their premises, as a security to their landlords for their rents, just as a merchant importing wine or sugar may pledge the dock warrants that represent the property, in order to obtain money to carry on his business. When either farmers or merchants become bankrupt, such pledges are good against the general creditors, and the Committee are at a loss to perceive that more injustice arises from this in the one case than in the other.

11. It may be observed, moreover, that the landlord is necessarily in a position different from that of other creditors. A merchant, if he entertains any doubts as to a customer's solvency, can refuse to deal further with him, whereas a landlord who lets his land on lease, parts with the control of it for a term of years; and as the condition usually inserted in a lease, that it shall be forfeited for non-payment of rent, cannot be enforced without legal process, a considerable time may and frequently does elapse before he can recover possession of the land, during which a fresh debt is accruing in the shape of rent from the tenant.

12. The next objection made to the Law of Hypothec is that it stimulates an unhealthy competition for land, and raises rents above their natural level. The evidence given both to the Committee and to the Commissioners who had previously inquired into the subject, does undoubtedly show that the law increases the number of competitors for land, by enabling many industrious and enterprising men to obtain farms which they would not otherwise have sufficient capital to take. By the existing practice of Scotland rents are usually paid only after the tenant has had the benefit of a crop. With regard to arable land, the first payment of rent seldom takes place less than 12 months, more frequently 15 or 18, and in some cases even as much as 21 months, after the tenant has entered upon a farm. This long credit given to tenants enables them to enter upon farms with less command of capital than would otherwise be necessary, while it is affirmed by those who approve of the existing law, and not denied by its opponents, that if the security derived from the Law of Hypothec were withdrawn from landlords, they would consider it unsafe to grant such long credit, and would insist on having their rents paid, if not in advance, at all events at the termination of each half year, so that the first payment of rent would have to be made at the end of six months, instead of from 12 to 21 months after entering upon a farm. The agent of one large property informed the Committee that by his advice the proprietor had introduced into all leases recently granted by him a clause providing that if the Law of Hypothec were repealed, the time for paying the rent should be thus advanced.

13. The fact that the Law of Hypothec does in this manner increase the number of competitors for farms, and must therefore tend to raise the rents paid for them, does not appear to be disputed by the supporters of the law any more than by its opponents; the question really at issue between them is, whether the competition for land thus created is what is called an unhealthy one, and whether it is for the public interest that it should be diminished? It appears to the Committee that more importance than it deserves has been attached, on both sides, to this question. The advance of rents of late years in Scotland is probably due in a far greater degree to other causes than the operation of this law. But even if it were otherwise, and if the law really had as great an effect as is supposed, the Committee doubt whether this would afford just ground for complaint to those more wealthy farmers who think they would obtain farms at lower rents if they were relieved from the competition of persons not having sufficient capital to take land under the conditions which would be required if the Law of Hypothec were repealed.

14. The last objection to the existing law to which the Committee have to refer is that which is urged against it on the ground that it is pernicious to agriculture, and that it injures the credit of tenants, thereby depriving them of the means of obtaining sufficient capital to bring their land into the highest state of cultivation. The evidence tendered to the Committee in support of this view of the effects produced by the Law of Hypothec has in general been very vague, and not, in their opinion, very weighty. It has been asserted that the law is injurious to agriculture, by encouraging landlords to accept as

tenants those who offer the highest rents, without sufficiently considering whether those rents can really be paid, and what is the ability of those who promise them to fulfil their engagements; and that it would be better for the landlords themselves, in the long run, to accept more moderate rents from persons who would be able to do greater justice to the land by high cultivation. There is no doubt that it would be an exceedingly bad system of managing landed property, to accept as tenants those who might offer the highest rents, without reference to their ability to perform their engagements, or to cultivate the land properly; but it has not been shown either that the existing law affords any real encouragement to landlords to adopt so short-sighted a system of management, or that, in point of fact, they often do so. On the contrary, the witnesses who urge this objection to the law, themselves admit that the landlords who are unwise enough to act upon it suffer from it in the end, and that, taken as a body, the landlords will generally do what is best for their own interest.

Q. 388, 389.
Q. 819–823.
Q. 1328.
Q. 1600–1633.

15. The evidence taken, both in the present and in the former inquiry, is conclusive as to the fact that the Law of Hypothec affords facilities by which industrious and intelligent men often raise themselves from a very humble condition to that of prosperous farmers. Many instances have been brought forward of shepherds and agricultural labourers who have gradually risen to a high position as tenants, whose success in life is attributed both by themselves and others to their having been enabled to lease land under conditions on which it would have been impossible for them to obtain it if the Law of Hypothec had not existed. It appears to your Committee that there could be no greater mistake in legislation than to withdraw from such men facilities which they now enjoy for raising themselves by their own exertions; and it appears to be apprehended, by persons well qualified to form a judgment on the subject, that such might be the result of repealing the Law of Hypothec.

16. It is not yet possible to form any judgment as to the merits of the Act of 1867, which was founded on the Report of the Royal Commission; it is therefore, in the opinion of the Committee, premature to propose any extensive change in the law. It is obvious that some of the objections which are urged, in point of principle, against the Law of Hypothec are good also as against the law of distress in England and in Ireland. It is not expedient, in the opinion of the Committee, for the sake of averting a comparatively few possible cases of hardship, to abolish a law which has existed for a very long period of time, and has not prevented the undoubted steady advance of the agriculture of Scotland, and the abolition of which would, in the belief of many competent witnesses, opponents as well as friends of the law, seriously affect the interests of the present small tenants of Scotland.

17. The Committee have directed the Minutes of Evidence taken before them, together with an Appendix thereto, to be laid before your Lordships.

ORDER OF REFERENCE.

Die Veneris, 12° *Martii*, 1869.

HYPOTHEC—*Moved*, That a Select Committee be appointed to inquire into the operation of the Law of Hypothec in Scotland: Agreed to: (The Earl of Airlie.)

Die Jovis, 18° *Martii*, 1869.

LAW OF HYPOTHEC IN SCOTLAND.

Select Committee on: The Lords following were named of the Committee; the Committee to appoint their own Chairman, and to meet on Tuesday the 6th of April, at half-past Three o'clock:

Lord Privy Seal (Earl of Kimberley).	Lord Saltoun.
Earl of Doncaster.	Lord Wharncliffe.
Earl of Airlie.	Lord Rossie.
Earl Graham.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl of Minto.	Lord Portman.
Earl of Morley.	Lord Clandeboye.
Earl of Camperdown.	Lord Colonsay.

Die Veneris, 9° *Aprilis*, 1869.

The Evidence taken from time to time before the Select Committee, to be printed for the use of the Members of this House; but no copies thereof to be delivered, except to the Members of the Committee, until further order.

Die Martis, 13° *Aprilis*, 1869.

The Duke of Richmond added to the Select Committee on.

Die Lunæ, 10° *Maii*, 1869.

Leave given to the Select Committee to report from time to time.

LORDS PRESENT, AND MINUTES OF PROCEEDINGS AT EACH SITTING OF THE COMMITTEE.

Die Martis, 6° *Aprilis*, 1869.

LORDS PRESENT:

Earl of Airlie.	Lord Saltoun.
Earl Grey.	Lord Panmure.
Earl of Minto.	Lord Abinger.

Order of Reference read.

Order read empowering the Committee to appoint their own Chairman.

It is proposed, That the Earl of *Airlie* should take the Chair.

The same is agreed to, and the Earl of *Airlie* takes the Chair accordingly.

The course of Proceeding is considered.

Ordered, That the Committee be adjourned till Friday next, at Twelve o'clock.

Die Veneris, 9° *Aprilis*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Earl of Camperdown.
Earl of Airlie.	Lord Saltoun.
Earl Grey.	Lord Panmure.
Earl of Minto.	Lord Abinger.
Earl of Morley.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee on Tuesday last are read.

The following Witnesses are called in, and examined: *Henry James*, Esq., M.P., Mr. *Edward F. Burton*, and Mr. *Thomas Graham Murray*.

Ordered, That the Committee be adjourned to Wednesday next, at Twelve o'clock.

Die Mercurii, 14° *Aprilis*, 1869.

LORDS PRESENT:

Earl of Doncaster.	Lord Saltoun.
Earl of Airlie.	Lord Rossie.
Earl Graham.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl of Minto.	Lord Clandeboye.
Earl of Morley.	Lord Colonsay.
Earl of Camperdown.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee on Friday last are read.

Order of the House of Friday last, that the Evidence taken from time to time before the Select Committee be printed for the use of the Members of this House, but no copies thereof to be delivered except to the Members of the Committee until further Order, read.

Order of the House of yesterday, adding the Duke of Richmond to the Committee, read.

The following Witnesses are called in, and examined: the *Lord Advocate*, M. P.; Mr. *Alexander Forbes Douglass*, Mr. *William Scott*, Mr. *John Clerk Brodie*, and Mr. *John Clay*

Ordered, That the Committee be adjourned to Friday next, at Twelve o'clock.

Die Veneris, 16° *Aprilis*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Lord Saltoun.
Earl of Doncaster.	Lord Rossie.
Earl of Airlie.	Lord Panmure.
Earl Graham.	Lord Abinger.
Earl Grey.	Lord Portman.
Earl of Minto.	Lord Clandeboye.
Earl of Morley.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee of Wednesday last are read.

The following Witnesses are called in, and examined: Mr. *William Goodlet*, Mr. *Peter Bell*, Mr. *John Cooper*, Mr. *Thomas Landale*, Mr. *William Hay*, Provost of Dundee, and Mr. *William Kilgour*.

Ordered, That the Committee be adjourned till Wednesday next, at Twelve o'clock.

Die Mercurii, 21° *Aprilis*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Earl of Camperdown.
Earl of Doncaster.	Lord Saltoun.
Earl of Airlie.	Lord Rossie.
Earl Graham.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl of Minto.	Lord Clandeboye.
Earl of Morley.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee on Friday last are read.

The following Witnesses are called in, and examined: Mr. *George Hope*, Mr. *David Denholm*, Mr. *Robert Russell*, Mr. *Robert Mitchell*, Mr. *James Cunningham*, Mr. *Eneas Adam*, and Mr. *James Whitton*.

Ordered, That the Committee be adjourned to Friday next, at half-past Three o'clock.

Die Veneris, 23° *Aprilis*, 1869.

LORDS PRESENT:

Earl of Doncaster.	Lord Rossie.
Earl of Airlie.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl of Minto.	Lord Colonsay.
Lord Saltoun.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee of Wednesday last are read.

The following Witness is called in, and examined: Mr. *Donald Falconer*.

Ordered, That the Committee be adjourned till Wednesday next, at Twelve o'clock.

Die Mercurii, 28° *Aprilis*, 1869.

LORDS PRESENT:

Earl of Airlie.	Lord Saltoun.
Earl of Minto.	Lord Clandeboye.

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee on Friday last are read.

The following Witnesses are called in, and examined: *William M'Combie*, Esq., M.P., Mr. *Alexander M'Neel Caird*, Mr. *William Hope*, and Mr. *William M'Combie*.

Ordered, That the Committee be adjourned till Wednesday next, at Three o'clock.

Die Mercurii, 5° *Maii*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Earl of Morley.
Earl of Airlie.	Lord Saltoun.
Earl Graham.	Lord Portman.

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee of Tuesday last are read.

The following Witness is called in, and examined: Mr. *William Blackwood*.

Ordered, That the Committee be adjourned to Wednesday next, at Two o'clock.

Die Mercurii, 12° *Maii*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Lord Wharncliffe.
Earl of Doncaster.	Lord Rossie.
Earl of Airlie.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl Minto,	Lord Portman.
Earl Morley.	Lord Clandeboye.
Earl Camperdown.	Lord Colonsay.
Lord Saltoun.	

The Earl of AIRLIE in the Chair.

Order of adjournment read.

Order of the House of Monday last, giving leave to the Committee to report from time to time, read.

The Proceedings of the Committee on Wednesday last are read.

The Draft of a Report is laid before the Committee by the Chairman, and is as follows, viz.:

"1. Your Committee have taken evidence as to the working of the Law of Hypothec in Scotland, in respect both of agricultural and urban subjects, and as to the differences which exist between the Law of Hypothec in Scotland and the Law of Distress in England.

"2. For the purpose of ascertaining the state of the law in foreign countries as regards landlord and tenant in respect of the securities for his rent with which the landlord is invested by law, or which he is allowed to take, your Committee have also transmitted questions through the Foreign Office to Her Majesty's Consuls in France, Belgium, Holland, Germany, and Italy, and in the States of New York, Massachusetts, Pennsylvania, South Carolina, Georgia, Louisiana, and Tennessee. The answers which have been received up to the date of this Report will be found in the Appendix.

"3. The main difference between the Law of Hypothec in Scotland and the Law of Distress in England appears to consist in this, that in Scotland the landlord has the power of preventing the tenant from disposing of his crop before the rent becomes due, while in England he has no such power. Law of Hypothec and Law of Distress. Q. 299.

"4. As regards urban hypothec, the witnesses who have been examined state that in their opinion the existing law operates beneficially, and that its abolition would inflict great hardships on the working classes in towns and would greatly enhance the difficulty which they now experience in obtaining house accommodation. They further state that they look upon the principle of the urban and the agricultural hypothec as identical, and that if the latter is abolished, they see little hope of the former being long maintained. The Convention of Royal Burghs has petitioned this year against the abolition of the existing law. Urban Hypothec, pp. 111, 112, and 149–152. Q. 352. Q. 353–356.

"5. The witnesses who have given evidence before your Committee on the question of agricultural hypothec may be divided into three classes,—those persons who have the management of land, tenant farmers, and merchants who deal, for the most part, with tenants. The first class, with one exception (Mr. Caird), have given evidence in favour of the existing law; the last class are strongly opposed to it. Among the tenant farmers who have been examined there exists great diversity of opinion. Agricultural Hypothec.

"6. It is urged by those who are in favour of the existing law that, if it were abolished, the landlord's power of raising money for the improvement of his estate would be greatly diminished, inasmuch as anything which tends to impair the landlord's security for his rent, tends also to impair the mortgagee's security for the payment of his interest. It has also been given in evidence that the landowner in Scotland is liable for the greater part of the public burdens assessed on his estate, whether the rent is paid or not. These burdens are estimated by Mr. T. G. Murray, on the basis of a calculation made on an aggregate rental of 70,000 *l.*, and an average of 10 years, at 8½ per cent. Arguments in favour of. Q. 63. 65, 66. 234, 235. Q. 162–171. 692–3. 695.

"7. It is said also that it would be unjust to the Scotch landowner to abolish the Law of Hypothec in Scotland, if the Law of Distress is to be left untouched in England. Q. 112, 113. 211. 696.

"8. As regards the interest of the tenants, it is said, and it seems to be also admitted by the opponents of the law, that the inevitable result of its abolition would be that landlords would be obliged to protect themselves by exacting forehand rents. Q. 723. 1016. 1601.

"9. One witness states that on the property of which he has the management, he has inserted a clause in all the leases which have been drawn up for the last three years, that, in the event of any change being made in the law, the rent shall be payable in advance, and it would appear that these precautions have also been taken on other properties. Q. 375–377.

Q. 148–150. " 10. It is alleged that the credit, varying from 12 to 20 months, which the law enables the landlord to give to his tenant, is of great service to the latter, as it enables him to make his whole capital available for the cultivation and improvement of his farm. In the opinion of some witnesses there are cases in which the indulgence which the Law of Hypothec enables a landlord to give a tenant who may have got into temporary difficulties, has been of advantage, not only to the tenant himself, but to his creditors, because the tenant has been able, after a time, to pay his other creditors in full as well as his landlord, whereas if the landlord had been forced to make his tenant bankrupt immediately, both landlord and creditors might have had to be content with a few shillings in the pound.

Q. 150–152. " 11. It is said that the law has been of great service, both in assisting industrious men of moderate means to take farms, and in enabling the occupiers to bring into cultivation land which could never have been reclaimed if the law had not enabled the landlord to give credit to his tenants. Several of the witnesses who are now occupying large farms, and paying high rents, have stated that they have risen from very humble beginnings, and that, in their opinion, but for the Law of Hypothec, they never could have attained their present positions. They believe that if the Law of Hypothec is abolished it will be impossible for ploughmen and shepherds to raise themselves, as heretofore, from the condition of labourers to that of occupiers of land. These witnesses, and others who concur in their views, are of opinion that the chance of rising in the world which is afforded them under the Law of Hypothec has a most beneficial effect in encouraging habits of industry, thrift, and perseverance among the labouring population.

Q. 1616–1624. " 12. It has been stated in evidence that a large part of Scotland is unsuited by the formation of the country for large arable farms; that capitalists will not look at the small holdings into which these parts of Scotland are broken up; that consequently a system which works admirably in the Lothians, and other districts similarly circumstanced, is altogether out of place in these Highland glens; that a system of forehand rents would press with extreme severity on the occupiers of these small holdings; and that if the landowners were driven, by the abolition of hypothec, to protect themselves by the exac-
Q. 181. tion of forehand rents, the result would probably be a very considerable clearance of tenants, and the consolidation of many small arable farms into large grazings. Your Committee regard it as a matter worthy of serious consideration whether, on the supposition that the above results would be likely to follow from the abolition of the Law of Hypothec, the advantages which are expected by some persons to follow from the abolition of the law would not be largely counterbalanced by the diminution in the numbers of the occupiers of the soil, and the hardships which would be unavoidably inflicted on a very deserving and industrious body of men.

Arguments against. " 13. On the part of the opponents of the Law of Hypothec, it is contended that it is unjust that the landowner should have priority over other creditors. Mr. Hope, of Fenton Barns, goes so far as to lay down the principle that it is unjust, and contrary to the prin-
Q. 1212. ciples of commercial legislation, that any one creditor should have a preference over any other creditor; and Mr. Hope, of the firm of McLean, Aird, & Hope, appears to take the same view. It is said that the Law of Hypothec stimulates an unhealthy competition for land, and raises rents above their natural level, by encouraging landlords to take tenants whom they would reject but for the protection given to the landlord by the Law of Hypothec, and that this state of things has the effect of discouraging men of capital
Q. 1961. from competing for farms. It is said that the law is pernicious to agriculture because it injures the tenant's credit, and frequently prevents him from obtaining that amount of capital which he ought to expend on his farm, in order to bring it into the highest possible state of cultivation.

Q. 88–91. 210–210. 303–305. " 14. It would appear that the landlord is in a position somewhat different from that of other creditors, inasmuch as a merchant, if he entertains any doubt of a customer's solvency, can at any time refuse to deal with him; whereas a landlord, if he lets his land on lease, parts with the control of it for a term of years; and even if he inserts a condition in the lease that it shall be forfeited by non-payment of rent, this condition cannot be enforced summarily, the landlord must have recourse to a legal process, it takes time to set the law in motion, and during that time fresh debt is accruing.

Q. 1875–1879. " 15. Mr. Caird, who is adverse to the Law of Hypothec, is of opinion that, in any measure which abolishes it, a provision should be inserted giving power to the landlord to get rid summarily of any tenant who does not comply with the conditions usually inserted in leases; that the tenant shall at all times keep a sufficient stock on his farm. Mr.
Q. 1709–1712. McCombie, M.P., also states that he would not object to a stipulation that failure to comply with the above condition should involve a forfeiture of the lease.

" 16. It appears to your Committee that if the Law of Hypothec were abolished, landlords might find it necessary in many cases, for their own security, to prohibit the practice, now very common, of letting grass and turnips to be consumed by the sheep and cattle of third parties.

" 17. It appears also, that if the Law of Hypothec were abolished landlords who give leases would find it necessary to impose restrictions which are now generally dispensed with, as regards the succession to leases. At present it is usual for a tenant's son, or his natural

natural heir, to succeed to the lease in the event of the tenant's death during the currency of the lease. But, though the landlord may succeed in obtaining a wealthy man and a good farmer as a tenant, the son or heir may be an improvident person, who may squander the capital, and may not only leave the landlord without any security for his rent, but may throw the farm upon his hands in an impoverished condition.

"18. Your Committee have adverted to some of the conditions and restrictions which it might be necessary for landlords who give leases to impose, supposing that it were the pleasure of Parliament to abolish the Law of Hypothec in Scotland. They have now to consider whether such a course would be expedient. But before approaching this part of the subject, your Committee think it right to point out the limitations which are imposed upon them by their Order of Reference. They are authorised only to inquire into the operation of the Law of Hypothec in Scotland.

"19. It is true that they have taken evidence as to the Law of Distress in England, and have obtained information as to the Law of Landlord and Tenant in foreign countries; but they have only done so for the purpose of ascertaining what those laws are, and in what respects they resemble or differ from the law of Scotland. They have no authority to inquire into the working of the English Law of Distress, nor to express any opinion as to its expediency or justice. The question which your Committee have to consider is, whether, having regard to existing circumstances, it is expedient to retain or to abolish the Law of Hypothec in Scotland; and whether, if it should be maintained, any modifications should be introduced into it.

"20. The principles laid down by some of the witnesses, if logically applied, would involve changes much more considerable than a modification of the Law of Landlord and Tenant. Mr. Hope, of Fenton Barns, for example, as has been already stated, lays down the principle that it is unjust, and contrary to the principles of commercial legislation, that any one creditor should have priority over any other creditor. But the holder of a heritable bond has priority over all unsecured creditors, and this priority does not extend merely to the land; the law gives him the power of acquiring a priority over other creditors in respect of the crop and stocking of his debtor's land. A shipowner whose ship is chartered by a merchant has a preferential claim over the cargo in respect of the hire of his ship. Mr. Caird gives it as his opinion that the law which enables the holder of a heritable bond to establish a preferential claim on the crop and stock of his debtor is an unjust law. That is a matter which it does not fall within the province of your Committee to consider. Without entering into the question how far the case of a landowner is analogous to that of a shipowner or of the holder of a heritable bond, it is clear that if the principles thus broadly laid down were to be impartially applied, it would be necessary to introduce very large changes into such of our laws as affect commercial contracts.

"21. It is obvious that the objections as regards principle which are urged against the Law of Hypothec, are good also as against the Law of Distress in England and in Ireland. Your Committee are of opinion that if any sweeping and radical change is to be made in the Law of Landlord and Tenant, the question should be considered as a whole, with reference not to Scotland merely, but to the United Kingdom. They consider that it would be highly inexpedient, and that it would furnish a most mischievous precedent for future legislation, if the landowners of Scotland were to be singled out and deprived of a right which they have hitherto enjoyed in common with the landowners of England and Ireland, and of which the English and Irish landowners would be left, for the present at least, in the full and undisturbed possession.

"22. Your Committee recommend that the Law of Hypothec should be assimilated to the Law of Distress, by depriving the landlord of the power which he now has of detaining his tenants' crops and stock before the rent is due, and by placing him in this respect on the same footing as the English landlord. Your Committee are of opinion that if a Bill should be introduced for carrying out this recommendation, its action should not be retrospective. Recommendations.

"23. There is a grievance which, in the opinion of your Committee, ought to be redressed. Mr. William Hope, of the firm of M'Lean, Aird, & Hope, manure dealers, states in his evidence that their firm had recently sent out manure to a farm, and that it had been seized by the landlord's agent while it was on the carts, and before it had been paid for. Q. 1974–1979.

"24. By 'The Hypothec Amendment Act, 1867,' 'manure, lime, drain-tiles, feeding stuffs, or other material, not being the produce of, or made upon the farm or lands, and not at the time incorporated with the soil, or consumed or otherwise applied to the purposes for which such material may have been procured,' is exempted from sequestration.

"25. But there is a proviso, that when manure, &c. 'have been brought upon the farm or lands' 'in fulfilment of any contract,' it may 'competently be included among the sequestrated effects.' Your Committee think that is a matter which deserves consideration, whether this proviso ought not to be repealed. Merchants cannot be expected to be acquainted with the precise conditions of every lease, and it would seem that the law in its existing state is calculated to mislead them, and to induce them to supply 1979.

manure and other articles which may be seized upon by the landlord before they have received payment."

Paragraphs 1, 2, 3, 4, and 5 are read, and Amendments are made therein.

It is then moved by the Lord Portman to insert the following words at the end of paragraph 5, "the Evidence will demonstrate the various suggestions of the witnesses more clearly than can be developed by any extracts therefrom."

Objected to.

On Question that the said words be inserted:

Content.	Not Content.
Earl of Doncaster.	Lord Privy Seal.
Earl of Minto.	Earl of Airlie.
Earl of Morley.	Earl Grey.
Lord Rossie.	Earl of Camperdown.
Lord Portman.	Lord Saltoun.
	Lord Wharncliffe.
	Lord Panmure.
	Lord Abinger.
	Lord Clandeboye.
	Lord Colonsay.

Paragraph 6 is read, and *agreed to.*

Paragraph 7 is read.

It is proposed that the paragraph should be omitted.

The same is *agreed to.*

Paragraph 8 is read, and Amendments are made therein.

Paragraph 9 is read, and it is proposed by the Lord Portman that the same should be omitted.

On Question that the paragraph stand part of the Report:

Content.	Not Content.
Earl of Airlie.	Lord Privy Seal.
Earl of Minto.	Earl of Doncaster.
Lord Rossie.	Earl of Morley.
Lord Abinger.	Earl of Camperdown.
	Lord Saltoun.
	Lord Wharncliffe.
	Lord Panmure.
	Lord Portman.
	Lord Clandeboye.
	Lord Colonsay.

Paragraphs 10 and 11 are read, and Amendments are made therein.

Paragraph 12 is read, and Amendments are made therein.

It is proposed by the Lord Privy Seal to leave out from "grazings" in line 9 to the end of the paragraph, and to insert, "It appears that the landlord is in a position different from that of other creditors. A merchant, if he entertains any doubts as to a customer's solvency, can refuse to deal further with him, whereas a landlord who lets his land on lease parts with the control of it for a term of years; and as the condition usually inserted in a lease, that it shall be forfeited for non-payment of rent cannot be enforced without legal process, a considerable time may elapse before he can recover possession of the land, during which a fresh debt is accruing in the shape of rent from the tenant."

The same is *agreed to.*

Paragraph 13 is read, and postponed.

Ordered, That the Committee be adjourned to Wednesday, the 30th of June next, at Two o'clock.

Die Mercurii, 30° *Junii*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Lord Saltoun.
Earl of Airlie.	Lord Rossie.
Earl Graham.	Lord Panmure.
Earl of Minto.	Lord Abinger.
Earl of Camperdown.	Lord Portman.

The Earl of AIRLIE in the Chair.

Order of adjournment read.

The Proceedings of the Committee on Wednesday the 12th of May last are read.

The Chairman's Draft Report, as amended, is read, and is as follows:

"1. Your Committee have take evidence as to the working of the Law of Hypothec in Scotland, in respect both of agricultural and urban subjects, and as to the differences which exist between the Law of Hypothec in Scotland and the Law of Distress in England.

"2. For the purpose of ascertaining the state of the law in foreign countries, as regards landlord and tenant in respect of the securities for his rent with which the landlord is invested by law, or which he is allowed to take, your Committee have also transmitted questions through the Foreign Office to Her Majesty's Consuls in France, Belgium, Holland, Germany, and Italy, and in the States of New York, Massachusetts, Pennsylvania, South Carolina, Georgia, Louisiana, and Tennessee. The answers which have been received up to the date of this Report will be found in the Appendix.

"3. The main difference between the Law of Hypothec in Scotland and the Law of Distress in England consists in this, that in Scotland the landlord has the power of preventing the tenant from disposing of his crop before the rent becomes due, whereas in England he has no such power. Law of Hypothec and Law of Distress. Q. 299.

"4. As regards urban hypothec, the witnesses who have been examined state that in their opinion the existing law operates beneficially, and that its abolition would inflict serious hardships on the working classes in towns, and would greatly enhance the difficulty which they now experience in obtaining house accommodation. They further state, that they look upon the principle of the urban and agricultural hypothec as identical, and that if the latter is abolished, they see little probability of the former being long maintained. Urban Hypothec, pp. 111, 12, and 149–152. Q. 352. Q. 353. 356.

"5. The witnesses who have given evidence before your Committee on the question of agricultural hypothec may be divided into three classes,—those persons who have the management of land, tenant farmers, and merchants who deal, for the most part, with tenants. The first class, with one exception (Mr. Caird), has given evidence in favour of the existing law; the last class is strongly opposed to it. Among the tenant farmers who have been examined, there exists great diversity of opinion. Agricultural Hypothec.

"6. It is urged by those who are in favour of the existing law that, if it were abolished, the landlord's power of raising money for the improvement of his estate would be greatly diminished, inasmuch as anything which tends to impair the landlord's security for his rent, tends also to impair the mortgagee's security for the payment of his interest. It has also been given in evidence that the landowner in Scotland is liable for the greater part of the public burdens assessed on his estate, whether the rent be paid or not. These burdens are estimated by Mr. T. G. Murray, on the basis of a calculation made on an aggregate rental of 70,000 *l.*, and an average of 10 years, at 8 per cent. Arguments in favour of. Q. 63, 65, 66. 234, 235. Q. 162–171. 692–3. 695.

"8. As regards the interest of the tenants, it is stated by several of the witnesses, that the result of the abolition of the law would be, that landlords, in order to protect themselves, would exact forehand rents, that is to say, rents payable either in advance or before a crop is reaped. Q. 723. 1016. 1601.

"10. It is alleged that the credit, varying from 12 to 20 months, which the law enables the landlord to give to his tenant, is of great service to the latter, as it makes his whole capital available for the cultivation and improvement of his farm. In the opinion of some witnesses there are cases in which the indulgence which the Law of Hypothec enables a landlord to give to a tenant who may have got into temporary difficulties, has been of advantage, not only to the tenant himself, but to his creditors, because the tenant has been able, after a time, to pay his other creditors in full, as well as his landlord, whereas if the landlord had been forced to make his tenant bankrupt immediately, both landlord and creditors might have had to be content with a few shillings in the pound. Q. 148–150

 "11. Several

Q. 150-152. "11. Several of the witnesses who are now occupying large farms, and paying high rents, have stated that they have risen from very humble beginnings, and that, in their opinion, but for the Law of Hypothec they never could have attained their present positions. They believe that if the law is abolished it will be scarcely possible for ploughmen and shepherds to raise themselves, as heretofore, from the condition of labourers to that of occupiers of land, and that the chance of rising in the world, which is afforded them under the existing law, has a most beneficial effect in encouraging habits of industry, thrift, and perseverance among the labouring population.

Q. 1616-1624. "12. It has been pointed out that a considerable part of Scotland is unsuited by the formation of the country for large arable farms; that capitalists will not look at the small holdings into which these parts of Scotland are broken up; that a system which works admirably in the Lothians, and districts similarly circumstanced, is altogether out of place in many other parts of the country; that forehand rents would press severely on the occupiers of these small holdings; and that if the landowners were compelled, by the abolition of hypothec, to protect themselves by the exaction of such rents, the result might be a very considerable clearance of tenants, by the consolidation of many small arable farms into large grazings.

Q. 1623.

Q. 181. "It appears that the landlord is in a position different from that of other creditors. A merchant, if he entertains any doubts as to a customer's solvency, can refuse to deal further with him, whereas a landlord who lets his land on lease, parts with the control of it for a term of years, and as the condition usually inserted in a lease, that it shall be forfeited for non-payment of rent, cannot be enforced without legal process, a considerable time may elapse before he can recover possession of the land, during which a fresh debt is accruing in the shape of rent from the tenant.

Arguments against. Q. 1212. "13. On the part of the opponents of the Law of Hypothec, it is contended that it is unjust that the landowner should have priority over other creditors. Mr. Hope, of Fenton Barns, goes so far as to lay down the principle that it is unjust and contrary to the principles of commercial legislation, that any one creditor should have a preference over any other creditor; and Mr. Hope, of the firm McLean, Aird, & Hope, appears to take the same view. It is said that the Law of Hypothec stimulates an unhealthy competition for land, and raises rents above their natural level, by encouraging landlords to take tenants whom they would reject, but for the protection given to the landlord by the Law of Hypothec, and that this state of things has the effect of discouraging men of capital from competing for farms. It is said that the law is pernicious to agriculture because it injures the tenant's credit, and frequently prevents him from obtaining that amount of capital which he ought to expend on his farm, in order to bring it into the highest possible state of cultivation.

Q. 1961.

Q. 1875-1879. "15. Mr. Caird, who is adverse to the Law of Hypothec, is of opinion that, in any measure which abolishes it, a provision should be inserted, giving power to the landlord to get rid summarily of any tenant who does not comply with the conditions usually inserted in leases; that the tenant shall at all times keep a sufficient stock on his farm. Mr. McCombie, M.P., also states that he would not object to a stipulation that failure to comply with the above condition should involve a forfeiture of the lease.

Q. 1709-1712.

"16. It appears to your Committee that if the Law of Hypothec were abolished, landlords might find it necessary in many cases, for their own security, to prohibit the practice, now very common, of letting grass and turnips to be consumed by the sheep and cattle of third parties.

"17. It appears also, that if the Law of Hypothec were abolished, landlords who give leases would find it necessary to impose restrictions which are now generally dispensed with as regards the succession to leases. At present it is usual for a tenant's son or his natural heir to succeed to the lease, in the event of the tenant's death during the currency of the lease. But though the landlord may succeed in obtaining a wealthy man and a good farmer as a tenant, the son or heir may be an improvident person, who may squander the capital, and may not only leave the landlord without any security for his rent, but may throw the farm upon his hands in an impoverished condition.

"18. Your Committee have adverted to some of the conditions and restrictions which it might be necessary for landlords who give leases to impose, supposing that it were the pleasure of Parliament to abolish the Law of Hypothec in Scotland. They have now to consider whether such a course would be expedient. But before approaching this part of the subject, your Committee think it right to point out the limitations which are imposed upon them by their Order of Reference. They are authorised only to inquire into the operation of the Law of Hypothec in Scotland.

"19. It is true that they have taken evidence as to the Law of Distress in England, and have obtained information as to the Law of Landlord and Tenant in foreign countries; but they have only done so for the purpose of ascertaining what those laws are, and in what respects they resemble or differ from the law of Scotland. They have no authority to inquire into the working of the English Law of Distress, nor to express any opinion as to its expediency or justice. The question which your Committee have to consider is, whether, having regard to existing circumstances, it is expedient to retain or to abolish the

the Law of Hypothec in Scotland; and whether, if it should be maintained, any modifications should be introduced into it.

"20. The principles laid down by some of the witnesses, if logically applied, would involve changes much more considerable than a modification of the Law of Landlord and Tenant. Mr. Hope, of Fenton Barns, for example, as has been already stated, lays down the principle, that it is unjust and contrary to the principles of commercial legislation that any one creditor should have priority over any other creditor. But the holder of a heritable bond has priority over all unsecured creditors, and this priority does not extend merely to the land; the law gives him the power of acquiring a priority over other creditors in respect of the crop and stocking of his debtor's land. A shipowner whose ship is chartered by a merchant has a preferential claim over the cargo in respect of the hire of his ship. Mr. Caird gives it as his opinion that the law which enables the holder of a heritable bond to establish a preferential claim on the crop and stock of his debtor is an unjust law. That is a matter which it does not fall within the province of your Committee to consider. Without entering into the question how far the case of a landowner is analogous to that of a shipowner or of the holder of a heritable bond, it is clear that if the principles thus broadly laid down were to be impartially applied, it would be necessary to introduce very large changes into such of our laws as effect commercial contracts.

"21. It is obvious that the objections as regards principle which are urged against the Law of Hypothec, are good also as against the Law of Distress in England and in Ireland. Your Committee are of opinion that if any sweeping and radical change is to be made in the Law of Landlord and Tenant, the question should be considered as a whole, with reference not to Scotland merely, but to the United Kingdom. They consider that it would be highly inexpedient, and that it would furnish a most mischievous precedent for future legislation, if the landowners of Scotland were to be singled out and deprived of a right which they have hitherto enjoyed in common with the landowners of England and Ireland, and of which the English and Irish landowners would be left, for the present at least, in the full and undisturbed possession.

"22. Your Committee recommend that the Law of Hypothec should be assimilated to the Law of Distress by depriving the landlord of the power which he now has of detaining his tenants' crops and stock before the rent is due, and by placing him in this respect on the same footing as the English landlord. Your Committee are of opinion that if a Bill should be introduced for carrying out this recommendation its action should not be retrospective. Recommendations.

"23. There is a grievance which, in the opinion of your Committee, ought to be redressed. Mr. William Hope of the firm of M'Lean, Aird, & Hope, manure dealers, states in his evidence that their firm had recently sent out manure to a farm, and that it had been seized by the landlord's agent while it was on the carts, and before it had been paid for. Q. 1974–1978.

"24. By 'The Hypothec Amendment Act, 1867,' 'Manure, lime, drain-tiles, feeding stuffs, or other material, not being the produce of, or made upon the farm or lands, and not at the time incorporated with the soil or consumed or otherwise applied to the purposes for which such material may have been procured,' is exempted from sequestration.

"25. But there is a proviso that when manure, &c. 'have been brought upon the farm or lands,' 'in fulfilment of any contract,' it may 'competently be included among the sequestrated effects.' Your Committee think that is a matter which deserves consideration whether this proviso ought not to be repealed. Merchants cannot be expected to be acquainted with the precise conditions of every lease, and it would seem that the law in its existing state is calculated to mislead them and to induce them to supply manure and other articles which may be seized upon by the landlord before they have received payment." 1979.

A Draft Report by the Earl Grey is read, and is as follows:

"1. That the Committee have taken evidence as to the working of the Law of Hypothec in Scotland, in respect both of agricultural and urban subjects, and as to the differences which exist between the Law of Hypothec in Scotland and the Law of Distress in England.

"2. They have also had before them the Report made by the Commissioners who were appointed in 1864 to inquire into this subject, together with the Act of Parliament of 1867, which was passed to carry their recommendations into effect.

"3. From the evidence laid before the Committee, it appears to be generally admitted that several of the most serious objections urged against the Law of Hypothec in Scotland, as it formerly existed, have been removed by the Act passed in 1867; that any further amendments that should be made in it, while the general principle of the law is adhered to, would be of minor importance, and that the real question to be now determined is, whether that principle ought to be maintained, or whether the decision come to by Parliament in its favour two years ago ought to be reversed. Being well aware of the great interest this question excites in Scotland, the Committee have given it their most careful consideration, though they have not thought it necessary to examine many

witnesses, as they have had the advantage of being able to refer to the large body of evidence already collected by the late Commission.

"4. The following are the principal reasons that have been assigned for objecting to the maintenance of the Law of Hypothec.

"1st. It is said that the prior claim over the property of an insolvent tenant which this law gives to the landlord as security for his rent, is contrary to the principles of commercial legislation, and is unjust towards other creditors.

"2ndly. It is contended that this law stimulates an unhealthy competition for land, and raises rents above their proper level, by encouraging landlords to take tenants whom they would reject but for the protection they enjoy from this law.

"3rdly. It is alleged that this state of things is pernicious to agriculture, and that it injures the credit of tenants, so as to deprive them of the means of obtaining sufficient capital to bring their land into the highest possible state of cultivation.

"5. With regard to the first of these objections, the Committee have to remark, that they have failed to obtain any satisfactory explanation of what are the recognised principles of commercial legislation which are contravened by the Law of Hypothec. This is by no means the only law by which special claims over property are given to certain persons, in preference to the general creditors of those by whom that property is held. On the contrary, many other examples of special preferential security over property being given in certain circumstances to particular classes of creditors are to be found in the commercial law of this and other nations. Familiar instances of such a preference being given are afforded by the lien that shipowners have on the cargoes of their ships for freight, and by bottomry bonds, which give to their holders a prior claim over other creditors of the shipowner, for money lent for repairs necessary for the safety of a ship. In these cases the law seems to have been suggested by its having been found convenient to afford special facilities for granting and obtaining credit in the transactions to which it applies. For the same reason, the Law of Hypothec in Scotland gives to the owners of land and houses a prior claim for their rent over the produce of the soil, and over property found thereon. In doing so, the Scotch law follows the example of the Roman law, in common (as it appears from the information laid before the Committee) with the laws of nearly all other European countries. It does not appear, therefore, to the Committee that the Law of Hypothec ought to be condemned in the vague allegation of its being contrary to the principles of commercial legislation and unjust. To afford adequate grounds for its repeal, it should be shown to give rise to some clear injury to the public or to some actual injustice.

"6. It is complained that such injustice does arise from it, inasmuch as it enables the landlord, in the case of the bankruptcy of his tenant, to obtain the full amount of his claim for rent, while the other creditors may receive only an insignificant dividend on what is due to them. It is urged that there is no fairness in giving such a preference to the landlord, and that practically it is extremely hard upon the various tradesmen with whom the farmer may have dealt, and especially on the manure merchants from whom he may have obtained the manure required for the proper cultivation of his land, that debts to them would not stand on the same ground as those due to landlords for rent. On this the Committee would remark, that the evidence given before them does not lead to the conclusion that the practical grievance is a very serious one. Two very large dealers in artificial manure, who are strong opponents to the Law of Hypothec, admitted that their losses by bad debts from farmers came to less, on an average of several years, than $\frac{3}{4}$ per cent. in the amount, that only a part even of this loss could be attributed to the Law of Hypothec, and that its operation would in future be less unfavourable to them in consequence of the amendments made in it by the Act of 1867. One manure merchant, it is true, stated his losses from bad debts to have been much heavier, namely, from 3 to 5 per cent. on his sales; but it may fairly be inferred, that his heavier losses must be attributable to the less cautious manner in which he conducts his business, from the fact of its having been proved that so extensive a trade as that of the two other witnesses referred to can be carried on with such slight loss.

"7. As the loss is also known beforehand, and every person who deals with a farmer is aware of the prior claim of the landlord for rent, it does not very clearly appear in what respect injustice is done to those who, having this knowledge, think fit to give credit to tenants, unless it is held that it is unjust as a general rule to allow persons to pledge to particular creditors property of which they have the command, so as to give to those thus secured a preference over their other creditors in case of their bankruptcy. But it is well known that our commercial law does give a power of this kind to the holders of various descriptions of property, and much of our valuable trade could hardly be carried on without this facility for raising money. By the Law of Hypothec, the tenants of land or houses are, in fact, enabled virtually to pledge their crops and the property on their premises as a security to their landlords for their rents, just as a merchant importing wine or sugar may pledge the dock-warrants that represent the property, in order to obtain money to carry on his business. When either farmers or merchants become bankrupt, such pledges are good against the general creditors, and the Committee are at a loss to perceive that more injustice arises from this in the one case than in the other.

8. "It

" 8. It has, however, been shown to your Committee that in some cases an advantage to which they are not justly entitled does occur to landlords from the insolvency of their tenants. The lease of a tenant in Scotland may be absolutely forfeited by his bankruptcy, and a farmer holding land on an ordinary lease for 19 years may have laid out much money upon it during the earlier years of his term, for which he can only hope to obtain a return during the later ones. It is complained that in this manner the landlord of a tenant who has laid out a large sum on his farm, may, in the event of his bankruptcy, not only by means of the Law of Hypothec get his rent paid in full when other creditors do not receive even a shilling in the pound, but may actually derive great pecuniary advantage from being able to let the farm that thus comes back into his hands at an advanced rent in consequence of the increased value given to it by the money of these creditors who have trusted the tenant for manure or materials used in the improvement of the land. Cases of this kind have been described to the Committee, and in one the landlord is said to have been so sensible to the injustice that would have arisen, from the strict exactness of his legal rights, that he voluntarily allowed, to the general body of creditors, the benefit of the increased value given to the farm for the remainder of the unexpired lease of his bankrupt tenant. Your Committee are of opinion that in this manner real injustice, which requires to be guarded against, may be suffered by the creditors of an insolvent tenant; but it does not appear to them that this arises from the Law of Hypothec, or that the right remedy for it is to be sought in the repeal or alteration of that law. They would suggest that such cases as these would be best met by a provision, that when the lease of a farmer becomes void by his insolvency, his creditors should have the right of calling upon the landlord, either to pay to them the fair value of the unexpired term of the lease, or to sell that lease to a new tenant, adding the price obtained for it to the divisible assets of the bankrupt.

" 9. The next objection made to the Law of Hypothec is that it stimulates an unhealthy competition for land, and raises rents above their natural level. The evidence given, both to the Committee and to the Commissioners who had previously inquired into the subject, does undoubtedly show that the law increases the number of competitors for land, by enabling many industrious and enterprising men to obtain farms which they would not otherwise have sufficient capital to take. By the existing practice of Scotland, rents are usually paid only after the tenant has had the benefit of a crop. With regard to arable land, the first payment of rent seldom takes place less than 12 months, more frequently 15 or 18, and in some cases even as much as 21 months, after the tenant has entered upon a farm. This long credit given to tenants enables them to enter upon farms with less command of capital than would otherwise be necessary, while it is affirmed by those who approve of the existing law, and not denied by its opponents, that if the security derived from the Law of Hypothec were withdrawn from landlords, they would consider it unsafe to grant such long credit, and would insist on having their rents paid, if not in advance, at all events at the termination of each half year, so that the first payment of rent would have to be made at the end of six months, instead of from 12 to 21 months, after entering upon a farm. The agent of one large property informed the Committee that he had advised the owner to introduce into all leases recently granted a clause providing that, if the Law of Hypothec should be repealed, the time for paying the rent would be thus advanced.

" 10. The fact that the Law of Hypothec does in this manner increase the number of competitors for farms, and must therefore tend to raise the rents paid for them, does not appear to be disputed by the supporters of the law any more than by its opponents; the question really at issue between them is, whether the competition for land thus created is what is called an unhealthy one, and whether it is for the public interest that it should be diminished? It appears to the Committee that more importance than it deserves has been attached, on both sides, to the manner in which this question has been decided. Whatever increase of rents may be occasioned by the additional competitors for farms brought into the market by the Law of Hypothec, represents, in fact, only the interest paid by the tenant for the money his landlord leaves in his hands, by allowing the payment of his rent to be postponed; and in this, as in all similar cases, the amount to be so paid can hardly fail to be adjusted by the ordinary laws of supply and demand. The increase of rents, so far it arises from the operation of this law, must therefore be regarded as rather nominal than real. But, in addition to this, there has undoubtedly been a real and general advance of rents in Scotland during the last 20 years, which is easily to be accounted for by the increasing wealth and population of the country, and by the improvements made in the art of agriculture. While the extent of the land has remained unaltered, both the demand for its produce, and the number of persons desirous of taking farms have been continually increasing; and, at the same time, the greater science and skill now applied to agriculture have enabled the cultivators of the soil to obtain larger returns from it than formerly. Nor is it improbable that the advance in the ordinary rent of land may have been too great to leave to the tenants such a surplus from the produce as to allow of the interest they receive on their capital, and their remuneration for their labour and skill, being as high as what may be earned in other branches of industry. This would be a natural result of the preference many persons give to agriculture over other occupations. The healthful and agreeable character of this, as compared to other kinds of business, must tend to reduce the profits to be made by farming, by increasing the number of competitors attracted to it.

 " 11. The

"11. The advance of rents of late years in Scotland, and the low rate of profit said to be derived from farming, which seem to be the source of the present outcry against the Law of Hypothec, are probably due in a far greater degree to the above causes than to the operation of this law. But even if it were otherwise, and if the law really had as great an effect as is supposed, the Committee doubt whether this would afford just ground for complaint to those more wealthy farmers who think they would obtain farms at lower rents if they were relieved from the competition of persons not having sufficient capital to take land under the conditions which would be required if the Law of Hypothec were repealed. The moneyed farmers must, under any circumstances, have a great advantage over their poorer competitors, and it appears hardly fair that those who have this advantage should ask for a change in the law, in order more completely to protect them from the competition of those who do not enjoy it. If no injustice is done to third parties (a point which the Committee have already considered) it would be a great hardship both on the poorer class of tenants and upon their landlords, that they should be deprived of the facilities afforded by the existing law for entering into arrangements with respect to the letting of land, which they regard as being for their mutual advantage.

"12. The last objection to the existing law to which the Committee have to refer, is that which is urged against it on the ground that it is pernicious to agriculture, and that it injures the credit of tenants, thereby depriving them of the means of obtaining sufficient capital to bring their land into the highest cultivation. The evidence tendered to the Committee in support of this view of the effects produced by the Law of Hypothec has in general been very vague, and not, in their opinion, very weighty. It has been, in the first place, asserted that the law is injurious to agriculture, by encouraging landlords to accept as tenants those who offer the highest rents, without sufficiently considering whether those rents can really be paid, and what is the ability of those who promise them to fulfil their engagements; and that it would be better for the landlords themselves, in the long run, to accept more moderate rents from persons who would be able to do greater justice to the land by high cultivation. There is no doubt that it would be an exceedingly bad system of managing landed property, to accept as tenants those who might offer the highest rents, without reference to their ability to perform their engagements, or to cultivate the land properly; but it has not been shown either that the existing law affords any real encouragement to landlords to adopt so short-sighted a system of management, or that, in point of fact, they often do so. On the contrary, the witnesses who urge this objection to the law, themselves admit that the landlords who are unwise enough to act upon it suffer from it in the end, and that, taken as a body, the landlords will generally do what is best for their own interest. There seems no occasion, therefore, for an alteration of the law on this ground; and it would be to revert to an old and exploded principle of legislation to attempt to guard, by legal enactments, against the bad effects on their own interests of a want of proper judgment in the management of their affairs on the part of the possessors of land.

"13. There is a like absence of any sufficient evidence to prove that the law, as it stands, presents an obstacle to the application of capital to the improvement of land, or for a good farmer's enjoying all proper facilities for obtaining credit to assist him in carrying on his business. It is clear that the manure merchants in particular (whose case has been put forward) do habitually trust the farmers of Scotland to a very large amount, and, as the Committee have already shown, with losses that are in general surprisingly small. It is also to be remembered, that while the desired alterations of the law might afford increased facilities to one class of tenants for obtaining additional capital by direct loans, it would very largely indeed diminish the amount of which the farmers, as a body, now enjoy the command, by putting an end to that system of fore-renting under which, as has been shown above, advances equal to rent for half or three-quarters of a year are now virtually made to them by their landlords. Upon the balance of the effects thus produced in opposite directions, it may safely be concluded that the abrogation of the Law of Hypothec would largely diminish the amount of capital derived from the use of credit in various forms, of which the farmers of Scotland now have the use. To this diminution of the credit available to tenants must be added, according to some of the witnesses, the reduction of the capital at the command of the owners of the land which might arise from the increased difficulty they would experience in obtaining loans for its improvement. These witnesses have stated that the effect of the proposed change of law would be to render land a less perfect security for borrowed money than it is at present, which would compel landowners to pay higher for such loans, and therefore restrict their amount.

"14. Upon the whole, it appears to the Committee that the attempt to prove the existing law to be open to any valid and serious objections has not been successful, while on the other hand it has been clearly proved that the repeal of the Law of Hypothec would produce a very great alteration in the existing arrangements between landlords and tenants by putting an end to the present practice of allowing the payment of rents to be deferred for a half a year or more after they become properly due. Even if it were certain that this change would in the end prove beneficial, it must obviously in the first instance be attended with much inconvenience and social disturbance, while the Committee doubt whether even ultimately the advantages expected from it would be obtained, or, if so, would not be outweighed by others which are enjoyed under the present law, and would be lost by its repeal. The evidence taken both in the present and in the former inquiry,

is conclusive as to the fact that the Law of Hypothec affords facilities by which industrious and intelligent men often raise themselves from a very humble condition to that of prosperous farmers. Many instances have been brought forward of shepherds and agricultural labourers who have gradually risen to a high position as tenants, whose success in life is attributed both by themselves and others to their having been enabled to lease land under conditions on which it would have been impossible for them to obtain it if the Law of Hypothec had not existed. It appears to your Committee that there could be no greater mistake in legislation than to withdraw from such men facilities for raising themselves by their own exertions which they now enjoy; and it appears to be apprehended by persons well qualified to form a judgment on the subject, that such might be the result of repealing the Law of Hypothec. The opinion to this effect, expressed by the Farmers' Club of Western Ross, deserves very great attention.* It appears that the members of the club, at a large meeting, unanimously determined, mainly on this ground, to petition Parliament not to repeal the law. It is indeed contended, on the other side, that the measure they ask for would not have the operation that is feared, nor are the Committee disposed absolutely to reject this view of the subject. As they have already observed, they believe the effects produced by the Law of Hypothec have been exaggerated on both sides, and they think that in time other means might not improbably be discovered of securing to men of intelligence and enterprise facilities for obtaining assistance in the first steps of their progress as farmers equivalent to those which they would lose by the desired change of the law. But it can hardly hoped that, in the first instance, it would not be disadvantageous to this class of tenants, and this is an evil which the Committee think ought not to be risked for the sake of giving some doubtful advantages to the more wealthy farmers."

* *See* evidence. Questions 1553–1567.

" 15. If the principle of the Law of Hypothec is to be maintained, the Committee are not prepared to recommend that any attempt should at present be made to amend it. The witnesses both for and against the law seem to attach little importance to any amendments of it which have been suggested, and some of the latter have expressly declared that nothing but its entire abrogation would be of any use. Frequent changes of the law on matters of this kind are attended with much inconvenience; and as the Act of 1867, which was passed after a careful inquiry by Commissioners, and a very full discussion in Parliament, has not yet been sufficiently long in operation to afford the means of fairly judging of its effects, the Committee adopt the opinion expressed by one of the witnesses, that it is too soon to make further alterations in the law, as it was settled only two years ago."

The Chairman's Draft is considered.

Paragraph 1 is amended.

It is proposed by the Chairman to insert Paragraph 2 of Earl Grey's Draft after Paragraph 1.

The said paragraph is considered, and postponed.

It is proposed by the Earl of Minto to insert the following paragraphs after Paragraph 12 of the Chairman's amended Draft:

" On the part of the opponents of the law of hypothec, the truth of the main argument relied upon by its friends, viz., its tendency to promote the back renting of farms, is in general freely conceded; but this concession is accompanied by the assertion, that the long credit thus allowed to the tenant is taken account of by proprietors and land valuators, and candidates for farms, in the fixing of rents, and that the power of sequestration which constitutes the landlord's security impairs the tenant's credit with the public, and prevents capital from being freely attracted to the soil, while it leads to men without capital offering high rents, being accepted as tenants by the landlord.

Q. 527. 1930. 1639.

" From these causes, rents, it is stated, are artificially enhanced, and the interests of all parties, landowners, tenants, and the public generally, injured.

560. 926. 855.

" It is also said, that small farms are more highly rented than large ones; that small tenants with insufficient capital struggling to pay their rents, and to earn a livelihood out of their farms, are worse off than farm servants; that the ploughmen and shepherds who quit their employments and take to farming have reason in general to regret the change; and that, therefore, in so far as the law of hypothec supplies an artificial stimulus to such men to embark in farming, the law is prejudicial to them.

778.

" Upon a general view of the evidence, of which the foregoing supplies some account, the Committee, while expressing their belief that the effect of the law of hypothec upon the prosperity of the country and upon class interests has been over-estimated, both by its friends and its opponents, are led to the conclusion that the relations between landlord and tenant in Scotland have lost some of the features by which they were formerly distinguished, and that the relations of tenants with the manufacturing and trading portions of the community have, in a corresponding degree, acquired an importance which did not belong to them in a less advanced state of society, when the exigencies of modern farming were unknown.

Q. 363. 366. "By the common law of Scotland, farm servants have a right to the wages due to them by a tenant preferentially to the landlord's right of hypothec, on the ground that without their labour no rents can accrue.

Q. 803. 1483. 1805. 1909. 2069. "But the law not only accords no similar preferential rights to the blacksmith or seed merchant, or the maker of farm machinery, or the capitalist by means of whose advances to a tenant increased rents may have been paid for years, and a permanently increased value imparted to the land, but it postpones the claims of such persons to those of the landlord for arrears of rent.

"Upon consideration, however, of the whole question, the Committee think that a mere modification of the existing law to meet special cases would be inexpedient, and they believe it to be desirable that the position of the land-owner to whom rent is due and that of the ordinary creditor be, as far as possible, assimilated.

213. 330. 768. 829. 1769. 1878. "With this object in view, they recommend that, as regards future leases of agricultural subjects, the landlord's right of hypothec be abolished, and that more summary powers than the law now provides be given to proprietors for the eviction of tenants who fail to comply with the conditions of their leases.

"They also think that, if the right of hypothec be abolished, the question of the responsibility of proprietors for the payment of public and local taxes will demand consideration with a view to the equitable adjustment of such liabilities."

On Question, That the said paragraphs be inserted:

Content:	Not Content:
Earl of Minto.	Lord Privy Seal. Earl of Airlie. Earl Graham. Lord Saltoun. Lord Rossie. Lord Panmure. Lord Portman.

It is then proposed by the Chairman, to omit Paragraphs 5 to 20 of his amended Draft, and to insert 3, 4, 5, 6 and 7 of Earl Grey's Draft in lieu thereof.

The same are considered, and Amendments are made therein.

The said Paragraphs are postponed.

It is then proposed by the Lord Privy Seal to insert the following paragraph:

"It may be observed, moreover, that the landlord is necessarily in a position different from that of other creditors. A merchant, if he entertains any doubts as to a customer's solvency, can refuse to deal further with him, whereas a landlord who lets his land on lease parts with the control of it for a term of years; and as the condition usually inserted in a lease, that it shall be forfeited for non-payment of rent, cannot be enforced without legal process, a considerable time may elapse before he can recover possession of the land, during which a fresh debt is accruing in the shape of rent from the tenant."

The same is considered, and postponed.

It is then proposed by the Chairman to insert paragraphs 9, 10, 11, 12 and 14 of Earl Grey's Draft.

The same are considered, and some Amendments are made therein.

The said paragraphs are postponed.

Paragraph 21 of the Chairman's amended Draft is considered, and postponed.

Paragraph 22 of the Chairman's amended Draft is read; and it is proposed by the Lord Portman that the same should be omitted.

On Question, That the paragraph stand part:

Content:	Not Content:
Lord Privy Seal. Earl of Airlie. Earl of Minto.	Earl Graham. Earl of Camperdown. Lord Saltoun. Lord Rossie. Lord Panmure. Lord Abinger. Lord Portman.

Paragraph 21 of the Chairman's amended Draft is again considered, and Amendments are made therein.

On

On Question, That the paragraph, as amended, stand part:

Content:	Not Content:
Earl of Airlie.	Lord Privy Seal.
Earl of Minto.	Earl Graham.
	Earl of Camperdown.
	Lord Saltoun.
	Lord Rossie.
	Lord Panmure.
	Lord Abinger.
	Lord Portman.

It is then proposed by the Lord Portman that the following paragraph be inserted in lieu of Paragraph 21.

"It is not yet possible to form any judgment as to the merits of the Act of 1867, which was founded on the Report of the Royal Commission; it is therefore, in the opinion of the Committee, premature to propose any extensive change in the law. It is obvious that some of the objections which are urged in point of principle against the law of hypothec are good also as against the law of distress in England and in Ireland. It is not expedient, in the opinion of the Committee, for the sake of averting a comparatively few possible cases of hardship, to abolish a law which has existed for a very long period of time, and has not prevented the undoubted steady advance of the agriculture of Scotland."

The said paragraph is read, and postponed.

Paragraphs 23, 24, and 25, of the Chairman's amended Draft are again read, and it is proposed that the same should be omitted.

Agreed to.

Ordered, That the Committee be adjourned to Wednesday next, at Four o'clock.

Die Mercurii, 6° *Julii*, 1869.

LORDS PRESENT:

Earl of Airlie.	Earl of Camperdown.
Earl Graham.	Lord Saltoun.
Earl Grey.	Lord Rossie.
Earl of Minto.	Lord Abinger.
Earl of Morley.	

Earl of AIRLIE in the Chair.

Order of adjournment read.

Proceedings of Wednesday last are read.

The Chairman's Draft Report, as proposed and further amended on Wednesday last, is again read, and is as follows:—

"1. That the Committee have taken evidence as to the working of the Law of Hypothec in Scotland, in respect both of agricultural and urban subjects, and as to the differences which exist between the Law of Hypothec in Scotland and the Law of Distress in England.

"2. They have also had before them the Report made by the Commissioners who were appointed in 1864 to inquire into this subject, together with the Act of Parliament of 1867, which was passed to carry their recommendations into effect.

"3. For the purpose of ascertaining the state of the law in foreign countries as regards landlord and tenant, in respect of the securities for his rent with which the landlord is invested by law, or which he is allowed to take, your Committee have also transmitted questions through the Foreign Office to Her Majesty's Consuls in France, Belgium, Holland, Germany, and Italy, and in the States of New York, Massachusetts, Pennsylvania, South Carolina, Georgia, Alabama, Louisiana, and Tennessee. The answers which have been received up to the date of this Report will be found in the Appendix.

"4. The main difference between the Law of Hypothec in Scotland and the Law of Distress in England consists in this, that in Scotland the landlord has the power of preventing the tenant from disposing of his crop before the rent becomes due, whereas in England he has no such power. Law of Hypothec and Law of Distress. Q. 299.

Urban Hypothec, pp. 111, 12, and 149–152. Q. 352. Q. 353–356.

" 5. As regards urban hypothec, the witnesses who have been examined state that in their opinion the existing law operates beneficially, and that its abolition would inflict serious hardships on the working classes in towns, and would greatly enhance the difficulty which they now experience in obtaining house accommodation. They further state that they look upon the principle of the urban and the agricultural hypothec as identical, and that if the latter is abolished they see little probability of the former being long maintained.

" 6. From the evidence laid before the Committee, it appears to be generally admitted that several of the most serious objections urged against the Law of Hypothec in Scotland as it formerly existed had been removed by the Act passed in 1867; and that the main question to be now determined is, whether the principle ought to be maintained, or whether the decision come to by Parliament in its favour two years ago ought to be reversed. Being well aware of the great interest this question excites in Scotland, the Committee have given it their most careful consideration, though they have not thought it necessary to examine many witnesses, as they have had the advantage of being able to refer to the large body of evidence already collected by the late Commission.

" 7. The following are the principal reasons that have been assigned for objecting to the maintenance of the Law of Hypothec:

> " 1st. It is said that the prior claim over the property of an insolvent tenant which this law gives to the landlord as security for his rent, is contrary to the principles of commercial legislation, and is unjust towards other creditors.
>
> " 2ndly. It is contended that this law stimulates an unhealthy competition for land, and raises rents above their proper level, by encouraging landlords to take tenants whom they would reject but for the protection they enjoy from this law.
>
> " 3rdly. It is alleged that this state of things is pernicious to agriculture, and that it injures the credit of tenants, so as to deprive them of the means of obtaining sufficient capital to bring their land into the highest possible state of cultivation,

" 8. With regard to the first of these objections, the Committee have to remark that they have failed to obtain any satisfactory explanation of what are the recognised principles of commercial legislation which are contravened by the Law of Hypothec. This is by no means the only law by which special claims over property are given to certain persons, in preference to the general creditors of those by whom that property is held. On the contrary, many other examples of special preferential security over property being given in certain circumstances to particular classes of creditors, are to be found in the commercial law of this and other nations. Familiar instances of such a preference being given are afforded by the lien that shipowners have on the cargoes of their ships for freight, and by bottomry bonds which give to their holders a prior claim over other creditors of the shipowner, for money lent for repairs necessary for the safety of a ship. In these cases the law seems to have been suggested by its having been found convenient to afford special facilities for granting and obtaining credit in the transactions to which it applies. For the same reason, the Law of Hypothec in Scotland gives to the owners of land and houses a prior claim for their rent over the produce of the soil, and over property found thereon. In doing so, the Scotch law follows the example of the Roman law, in common (as it appears from the information laid before the Committee) with the laws of nearly all other European countries. It does not appear, therefore, to the Committee that the Law of Hypothec ought to be condemned upon the vague allegation of its being contrary to the principles of commercial legislation, and unjust. To afford adequate grounds for its repeal, it should be shown to give rise to some clear injury to the public, or to some actual injustice.

Q. 1456–1466.

Q. 1931–1966.

" 9. It is complained that such injustice does arise from it, inasmuch as it enables the landlord, in the case of the bankruptcy of his tenant, to obtain the full amount of his claim for rent, while the other creditors may receive only an insignificant dividend on what is due to them. It is urged that there is no fairness in giving such a preference to the landlord, and that practically it is extremely hard upon the various tradesmen with whom the farmer may have dealt, and especially on the manure merchants from whom he may have obtained the manure required for the proper cultivation of his land, that debts to them do not stand on the same ground as those due to landlords for rent. On this the Committee would remark, that the evidence given before them does not lead to the conclusion that the practical grievance is a very serious one. Two very large dealers in artificial manure, who are strong opponents to the Law of Hypothec, admitted that their losses by bad debts from farmers came to less on an average of several years than ¾ per cent. in the amount, that only a part even of this loss could be attributed to the Law of Hypothec, and that its operation would in future be less unfavourable to them in consequence of the amendments made in it by the Act of 1867. One manure merchant, it is true, stated his losses from bad debts to have been much heavier, namely, from 3 to 5 per cent. on his sales; but it may fairly be inferred that his heavier losses must be attributable to the less cautious manner in which he conducts his business, from the fact of its having been proved that so extensive a trade as that of the two other witnesses referred to can be carried on with such slight loss.

" 10. As

" 10. As every person who deals with a farmer is aware of the prior claim of the landlord for rent, it does not very clearly appear in what respect injustice is done to those who, having this knowledge, think fit to give credit to tenants, unless it is held that it is unjust as a general rule to allow persons to pledge to particular creditors property of which they have the command, so as to give to those thus secured a preference over their other creditors in case of their bankruptcy. But it is well known that our commercial law does give a power of this kind to the holders of various description of property, and much of our valuable trade could hardly be carried on without this facility for raising money. By the Law of Hypothec, the tenants of land or houses are, in fact, enabled virtually to pledge their crops, and the property on their premises, as a security to their landlords for their rents, just as a merchant importing wine or sugar may pledge the dock-warrants that represent the property, in order to obtain money to carry on his business. When either farmers or merchants become bankrupt, such pledges are good against the general creditors, and the Committee are at a loss to perceive that more injustice arises from this in the one case than in the other.

" 11. It may be observed, moreover, that the landlord is necessarily in a position different from that of other creditors. A merchant, if he entertains any doubt as to a customer's solvency, can refuse to deal further with him, whereas a landlord who lets his land on lease, parts with the control of it for a term of years; and as the condition usually inserted in a lease, that it shall be forfeited for non-payment of rent, cannot be enforced without legal process, a considerable time may elapse before he can recover possession of the land, during which a fresh debt is accruing in the shape of rent from the tenant.

" 12. The next objection made to the Law of Hypothec is that it stimulates an unhealthy competition for land, and raises rents above their natural level. The evidence given, both to the Committee and to the Commissioners who had previously inquired into the subject, does undoubtedly show that the law increases the number of competitors for land, by enabling many industrious and enterprising men to obtain farms which they would not otherwise have sufficient capital to take. By the existing practice of Scotland rents are usually paid only after the tenant has had the benefit of a crop. With regard to arable land, the first payment of rent seldom takes place less than 12 months, more frequently 15 or 18, and in some cases even as much as 21 months, after the tenant has entered upon a farm. This long credit given to tenants enables them to enter upon farms with less command of capital than would otherwise be necessary, while it is affirmed by those who approve of the existing law, and not denied by its opponents, that if the security derived from the Law of Hypothec were withdrawn from landlords, they would consider it unsafe to grant such long credit, and would insist on having their rents paid, if not in advance, at all events at the termination of each half year, so that the first payment of rent would have to be made at the end of six months, instead of from 12 to 21 months after entering upon a farm. The agent of one large property informed the Committee that he had advised the owner to introduce into all leases recently granted by him a clause providing that, if the Law of Hypothec were repealed, the time for paying the rent should be thus advanced.

" 13. The fact that the Law of Hypothec does in this manner increase the number of competitors for farms, and must therefore tend to raise the rents paid for them, does not appear to be disputed by the supporters of the law any more than by its opponents; the question really at issue between them is, whether the competition for land thus created is what is called an unhealthy one, and whether it is for the public interest that it should be diminished? It appears to the Committee that more importance than it deserves has been attached, on both sides, to this question. The advance of rents of late years in Scotland is probably due in a far greater degree to other causes than the operation of this law. But even if it were otherwise, and if the law really had as great an effect as is supposed, the Committee doubt whether this would afford just ground for complaint to those more wealthy farmers who think they would obtain farms at lower rents if they were relieved from the competition of persons not having sufficient capital to take land under the conditions which would be required if the Law of Hypothec were repealed.

" 14. The last objection to the existing law to which the Committee have to refer is that which is urged against it on the ground that it is pernicious to agriculture, and that it injures the credit of tenants, thereby depriving them of the means of obtaining sufficient capital to bring their land into the highest state of cultivation. The evidence tendered to the Committee in support of this view of the effects produced by the Law of Hypothec has in general been very vague, and not, in their opinion, very weighty. It has been, in the first place, asserted that the law is injurious to agriculture, by encouraging landlords to accept as tenants those who offer the highest rents, without sufficiently considering whether those rents can really be paid, and what is the ability of those who promise them to fulfil their engagements; and that it would be better for the landlords themselves, in the long run, to accept more moderate rents from persons who would be able to do greater justice to the land by high cultivation. There is no doubt that it would be an exceedingly bad system of managing landed property, to accept as tenants those who might offer the highest rents, without reference to their ability to perform their engagements, or to cultivate the land properly; but it has not been shown either that the existing law affords any real encouragement to landlords to adopt so short-sighted a system of management, or that, in point of fact, they often do so. On the contrary, the witnesses who urge this objection to the law, themselves admit that the landlords who are

unwise enough to act upon it suffer from it in the end, and that, taken as a body, the landlords will generally do what is best for their own interest.

Q. 388, 389. Q. 819–823. Q. 1328. Q. 1600–1633.

"15. The evidence taken, both in the present and in the former inquiry, is conclusive as to the fact that the Law of Hypothec affords facilities by which industrious and intelligent men often raise themselves from a very humble condition to that of prosperous farmers. Many instances have been brought forward of shepherds and agricultural labourers who have gradually risen to a high position as tenants, whose success in life is attributed both by themselves and others to their having been enabled to lease land under conditions on which it would have been impossible for them to obtain it if the Law of Hypothec had not existed. It appears to your Committee that there could be no greater mistake in legislation than to withdraw from such men facilities which they now enjoy for raising themselves by their own exertions; and it appears to be apprehended, by persons well qualified to form a judgment on the subject, that such might be the result of repealing the Law of Hypothec.

"16. It is not yet possible to form any judgment as to the merits of the Act of 1867, which was founded on the Report of the Royal Commission; it is therefore, in the opinion of the Committee, premature to propose any extensive change in the law. It is obvious that some of the objections which are urged, in point of principle, against the Law of Hypothec are good also as against the Law of Distress in England and in Ireland. It is not expedient, in the opinion of the Committee, for the sake of averting a comparatively few possible cases of hardship to abolish a law which has existed for a very long period of time, and has not prevented the undoubted steady advance of the agriculture of Scotland.

"17. The Committee have directed the Minutes of Evidence taken before them, together with an Appendix thereto, to be laid before your Lordships."

Further Amendments are made therein.

It is proposed by the Earl of Camperdown to insert the following paragraph at the end of Paragraph 14:—

"As for the injury alleged to be inflicted upon the credit of the tenant by the Law of Hypothec, even granting that the tenant's credit is diminished with his banker, he now borrows from his landlord in the mode of a deferred payment of rent at a rate which, so far as it can be calculated, certainly does not exceed the rate which would be required by a banker under the most favourable circumstances. The effect of the abolition of the law would simply be to substitute the banker for the landlord as creditor."

On Question, That the same be inserted:

Content:	Not Content:
Earl Graham.	Earl of Morley.
Earl of Camperdown.	Lord Saltoun.
	Lord Rossie.
	Lord Abinger.

It is then proposed by the Earl of Camperdown to add, at the end of Paragraph 16, the following words:—

"And the abolition of which would, in the belief of many competent witnesses, opponents as well as friends of the law, seriously affect the interests of the present small tenants of Scotland."

On Question, That these words be here inserted:

Content:	Not Content:
Earl Graham.	Earl of Minto.
Earl of Morley.	Lord Rossie.
Earl of Camperdown.	
Lord Saltoun.	
Lord Abinger.	

It is then moved by the Chairman, That his Draft Report, as amended, be agreed to.

Objected to, and an Amendment moved by the Earl Grey, That the Draft Report laid before the Committee by him on Wednesday last, and read, be adopted in lieu thereof.

On Question, That the Original Motion be agreed to:

Content:	Not Content:
Earl of Airlie.	Earl Grey.
Earl Graham.	Earl of Minto.
Earl of Camperdown.	Earl of Morley.
Lord Saltoun.	
Lord Rossie.	
Lord Abinger.	

Ordered, That the Lord in the Chair do make the said Report to the House, and do also report the Minutes of Evidence taken before them, together with an Appendix thereto.

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LORDS PRESENT:

Lord Privy Seal.	Earl of Camperdown.
Earl of Airlie.	Lord Saltoun.
Earl Grey.	Lord Panmure.
Earl of Minto.	Lord Abinger.
Earl of Morley.	

The EARL OF AIRLIE, in the Chair.

HENRY JAMES, Esq., a Member of the House of Commons, attending by permission of that House, is called in; and Examined, as follows:

Henry James, Esq., M.P.

9th April 1869.

1. *Chairman.*] You are member for Taunton, and a barrister, I believe?
I am.

2. Are you conversant with the law of distress in England?
I am to a considerable extent, I believe.

3. Is the law of distress in England for the most part defined by statute, or is it part of the common law, arising out of precedents?
It exists by virtue of our common law, but it is regulated to a great extent by statute. Shall I state very shortly its origin, as far as we know it, and how far it is regulated by statute?

4. If you please?
As far as I know it, it seems to exist in our English law in connection with almost all feudal tenures. It was originally a power by which a landlord could compel a tenant to render service or to pay rent, but at common law there was only a power to hold a thing taken by way of distress as a pledge; there was no power to dispose of it, and it was not until the reign of William and Mary in 1690, that there was any power to sell a thing taken by distress to satisfy rent, or to satisfy any service that was due. There have been numerous statutes passed since regulating the mode of sale, the interests of the landlord being generally protected by those statutes. The common law has thus been regulated by statute, but distress itself is a creature of our common law, and not of our statute law.

5. But I understand you that the power of sale has arisen subsequently to the feudal power of distress?
Yes. Of course, like all our common law, the origin of the feudal power of distress is lost. The power of sale did not exist until the reign of William and Mary in 1690.

6. In the case of land let for agricultural purposes, over what matters does the right of distress extend?
That is also a combination of common law and statute law; formerly there was no power to take corn when cut and lying on the ground in sheaves, and there was certainly no power to take growing crops. The reason why you could not take the corn, although it would be a chattel when severed from the ground, was that a thing taken by distress was only a pledge, and you could not restore the corn in the same state as you took it, because when on the ground, although severed from the ground, if it was taken away, it would be injured by being removed; therefore, inasmuch as it could not be restored in the same state, it was not subject to distress, neither were growing crops subject to distress; but by an Act of Parliament passed in the reign of William and Mary, a power was given to take corn lying on the land, and, if I recollect rightly, a statute of Geo. 2nd conferred power to seize the crops at any time for distress, but not to cut them till they

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are ripe, but when ripe they can be cut and used for the purposes of the landlord to satisfy the distress. By a very old statute you may not take beasts of the plough if there be other matters which can be seized to satisfy the distress; that is under a statute of Henry the Third.

7. Does a labourer's claim for wages in England come before a landlord's claim for rent?

No; the landlord's claim is prior to everything, prior even to an execution by the sheriff. If the sheriff seizes under our ordinary writ of *scire facias*, the landlord still has his year's rent, which must be paid to him before even the execution creditor can be satisfied. Our law takes no notice whatever of priority of labourers' wages. The bankruptcy law takes notice of clerks' wages, and gives them a priority over the claims of ordinary creditors, but there is no case in which labourers' wages are so taken notice of.

8. When you say that the landlord's claim is prior to everything, does not the Crown take priority over the landlord?

I should have said except in the case of extents; when the property is seized under an extent, I believe that does take priority over the landlord's claim.

9. Are cattle which are taken in by a tenant to graze, not being his own property, subject to distress?

Yes, they are, even if taken in for agistment. By an old authority, which I should think would now be held to be bad law, when cattle which were taken in for one night as they were going to a fair were distrained, it was held that they were not distrainable; but I think that authority would not be supported now, because there are so many cases establishing that where cattle are taken in for agistment they are distrainable, although they are, of course, not the property of the tenant, but of a third person.

10. Are agricultural implements, tiles, manure, and other things of that kind, which have not yet been paid for, subject to distress?

Yes, with this exception; implements in the actual use of the person using them are not subject to distress; for the reason, that if they were, their seizure might lead to a breach of the peace.

11. Is the furniture of a tenant's house where it is on land let for agricultural purposes, distrainable?

Certainly, if the house be included in the demise of the land.

12. Is the furniture of a tenant's house in a town subject to distress?

Certainly; even the furniture of a lodger would be subject to distress. If a tenant let an unfurnished room, and had a lodger, the landlord could take the furniture of the tenant, and all the furniture of the tenant's lodger also.

13. In the case of buildings used as manufactories, supposing the tenant to become bankrupt, would the landlord's claim for rent come before that of the persons who had supplied the machinery, as regards the machinery?

Yes; the landlord's claim for rent would extend for one year before the date of the adjudication in bankruptcy; and our English law would take no cognizance of the fact that the machinery was unpaid for.

14. Earl *Grey*.] Do I rightly understand you to say, that rent which had become due more than a year previously has no protection?

It has not. Under a recent Act, the 12 & 13 Vict. c. 106, the landlord has only a claim for one year's rent before the date of the adjudication in bankruptcy. For any prior rent that may be due to him, he comes in with ordinary creditors, and ranks only with ordinary creditors who have a right to prove as creditors on account of having sold goods, and so on.

15. *Chairman*.] In the case of mines let for working, has the owner of the mine a prior right over the minerals which are not disposed of?

When the minerals are got but not disposed of, they are the chattels of the tenant of the mine, and the owner of the mine would have the same right over his tenant's chattels as an ordinary landlord has over the chattels of his tenant.

16. And over the implements of the tenant?

Yes.

17. Even

17. Even though they had not been paid for?

Yes, certainly. The principle you point to is not recognised by our law; there is no claim known to our law for chattels which are not paid for.

18. Lord *Abinger.*] Take the ordinary case of a steam engine that travels through the country for the purpose of threshing out corn; supposing that during the time it is threshing out the corn of a tenant, his landlord puts in a distress for rent, could it be seized as part of the chattels of the tenant?

That raises a very nice question; I do not know whether it has ever been determined, but there are two conflicting principles which bear upon it; one is the general principle that everything that is upon the land can be taken, and the other is the principle of the exception; first, that things sent for specific purposes in the course of business are not liable to distress; for instance, if a man sends a watch to a watch maker, that is not distrainable, because it was sent in the way of trade. Corn sent to be ground at a mill is not distrainable for a similar reason; but I should think, giving you an opinion upon a point that has not been raised, that the steam engine would be distrainable. Your Lordships must be good enough to take my opinion upon that point as being expressed off-hand; I do not see that it comes within the exception.

19. Earl *Grey.*] Would that apply even in a case where the owner of the steam engine undertook to do the threshing for a farmer, and was present doing it?

If it is once in the possession of the person on whose land it is, it becomes distrainable; of course, if the owner went upon the land with the chattel in his actual possession, that would make a difference. A watch in a person's pocket is not distrainable; if the owner of the steam engine went and kept his hand upon his engine, so that he could say this is still in my possession, then there might be exemption from distress.

20. In ordinary cases, where the proprietor of the steam engine undertakes to do the threshing, and attends with his engine for that purpose, and threshes, would there be an exemption from distress in that case?

I believe that case has never arisen, and it is very near the borders of the two principles; if the steam engine were left for a night I should think it would be distrainable.

21. Lord *Abinger.*] Even if it were in the possession of the owner?

That is raising the question of what would be actual possession; if the owner went with it and put his hand upon it, and said, "Here is my steam engine," I presume the tenant could never be said to have had possession of it at all; but if the owner only sent a man to look after it, and to attend to the engine, I think it would be held to be in the possession of the tenant.

22. Lord *Saltoun.*] And you say that if it were left for a night, it would certainly be so?

Yes; but if your Lordships will let me, I will see whether there has recently been an authority upon the point, and I will give you an answer to-day, either in writing or personally.

23. *Chairman.*] In the case of land let on building lease, supposing the tenant to become bankrupt during the building of the house, or immediately after it had been built, would the landlord have a priority, as regards the house, over the contractor who had supplied the wood, and lime, and slates, and lead, for the building?

That question affects realty; in a part-built house, whatever was put into the building would attach to the freehold. That would not be distrainable, because our power of distress only extends to chattels. You cannot affect anything which is part of the land, except as I mentioned before in the case of the right to take growing crops, which is a power conferred by statute.

24. Of course you could not distrain the timber from a house, but supposing a number of claims to be unpaid which had been incurred in building the house, would the landlord have a prior claim over the contractor to anything moveable in or about the house?

The landlord could take any chattel; the person who had supplied the goods would have no prior claim to them; the unpaid builder would have no better

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claim than the paid builder; the landlord could take them in the same way as if they had been fully paid for; except in the case of a power to stop goods *in transitu*, our law does not recognize the rights of unpaid vendors. In the equity courts nice questions sometimes arise upon it, but it is not recognized at common law.

25. Supposing that wood is sold and felled, but not removed, would the seller of the wood have a first lien over the wood?
I think not; the purchaser leaves it; it is at the peril of its being distrained.

26. Would you say that in all cases the owner of real estate has a priority of claim over other creditors as regards that estate?
Certainly, as against execution creditors or bankruptcy for one year's rent.

27. What is the English law as regards "time charters," to use a Scotch term?
There are such things, but they are not very usual in this country.

28. When the owner of a ship lets her for the purpose of carrying freight, has he a first lien over the freight for the rent?
Yes, he has to the extent of the freight mentioned in the bill of lading; that is our general principle; the owner of the ship as against the owner of the goods has a lien over the cargo to the extent of the freight mentioned in the bill of lading. Probably your Lordship sees the distinction I am drawing. Oftentimes a vessel is let by a shipowner to a merchant who carries freight for 10 or 12 different persons. In such a case each portion of the cargo is liable to the extent of the freight mentioned in the bill of lading, but it would not be liable to the lump sum that may be paid for chartering the vessel.

29. Supposing the freight is not paid for, does the owner of the ship take priority over the persons who supplied the goods?
Will your Lordship pardon my asking in what sense you use the word "freight?"

30. Supposing the cargo is not paid for?
Yes, there would be a lien, certainly, on the part of the owner of the ship; it is something very similar to the lien of a landlord for his rent.

31. In the case of bottomry bonds, does not the holder of those bonds take priority over all other creditors?
He certainly does over everybody except the owner of the ship; and naturally he does over the owner of the ship also, because a bottomry bond is supposed to be a pledging or hypothecation by the master of the ship, in order to get money which is required for the ship for purposes of necessity. If your Lordship will pardon me for taking a technical distinction, bottomry bonds properly refer only to the ship; it is what is called *respondentia* that refers to the goods.

32. As regards the creditors who supplied the goods, the owner of the ship takes precedence over all the creditors?
He does.

33. When an owner occupies and farms his own land, supposing the land to be mortgaged, and supposing that the owner becomes bankrupt, has the mortgagee a priority over other creditors, as regards the crops and stocking, for interest that is due or accruing?
The uncut crops upon the ground belong to the mortgagee absolutely; he takes the land and, of course, he takes the crops and the timber upon it; according to the usual practice, the mortgage is a conveyance of the property, subject only to the equity of redemption.

34. In fact, the mortgagee steps into the place of the owner?
He is the owner-at-law, subject only to the equity of redemption in the courts of equity.

35. Supposing, then, that there is no surplus on the mortgage, the unsecured creditors would get nothing?
In our courts of common law the mortgagee would take everything. It would be the same as if the property had never belonged to the mortgagor at all. It would

would only be by relief in equity, by means of the equity of redemption, that the creditors could acquire any claim upon anything.

36. You said that the mortgagee steps into the place of the owner?

Yes, I was assuming that the owner was the actual landlord; that is, the person who owns the land, not a mere lessee who has only a farm let to him; that would be a kind of mortgage that we should scarcely know in our law.

37. Then the right of distress gives a security to the mortgagee as well as to the landlord, inasmuch as the mortgagee is enabled to step into the landlord's place if the interest of his debt is not paid, and he holds the same security for the payment of his interest as the landlord does for the payment of his rent?

He does, in fact, become the landlord to the tenant oftentimes; by giving notice to the tenant, a tenant who had been tenant to the mortgagor would become tenant to the mortgagee, but except that the right of distress would follow the change in the property, I do not see that it would be as your Lordship says.

38. The security which the mortgagee has for his money is no greater and no less than the security which the owner has for his rent, is it?

The mortgagee cannot distrain *quâ* mortgagee. If he steps into the position of the owner he can, of course; but then he distrains *quâ* landlord and not *quâ* mortgagee.

39. *Lord Privy Seal.*] *Quâ* mortgagee he has no power at all; but when he steps into the position of owner, he has the power of distraining?

Yes.

40. *Chairman.*] Supposing the right of distress to be abolished, and that security, if it is a security, taken away, would the lenders find it necessary to require either a larger margin in lending on the security of land or to raise the rate of interest, or perhaps to do both?

I do not think it would affect that in the slightest degree. I think the mortgagee does not look to the rent he could get by distress, but he looks rather to what he could realise by bringing the property into the market and selling it after foreclosing. It is only after foreclosing that the mortgagee has the power of getting his principal back by a sale. I do not think that the abolition of the right of distress would affect loans on mortgages at all.

41. Earl of *Camperdown.*] The very fact of there being a loan on mortgage shows that there are some creditors who look for and obtain priority over others. There is a priority in the case of money lent on mortgage?

Quite so; but if your Lordship will excuse my again making a technical distinction, we do not recognise the mortgagor as the owner. There is a covenant between the mortgagor and the mortgagee; but in almost all mortgages drawn in England there is an absolute conveyance of the land. The law recognises the mortgagee as the owner of the land, and it is only by going to the courts of equity that the mortgagor, or those representing the mortgagor by means of the equity of redemption, get any hold upon the land.

42. *Chairman.*] Do not people who invest their money in that way generally look for a secure investment for their money, and an easy way of getting interest, rather than to the repayment of the principal?

I think so. That is the general course. I presume the sale of mortgages and foreclosing suits are comparatively infrequent compared to the number of cases in which money remains on the land as a mere investment.

43. Are not poor rates, tithe rentcharges, and all charges of that kind, paid by the tenant in the first instance?

That is a practical matter. If you are going to examine any attorney, he will know more about it than I do. My impression is that they are; but that is a practical matter which does not come within the experience of our branch of the profession very much. Of course, we know that it is so with income tax and so on, but it is a thing which personally we see very little of.

44. *Lord Privy Seal.*] In point of fact, Government taxes, tithe rentcharges, and local taxes, are a first charge, are they not?

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Yes; the Crown has priority according to the law. The tithe, of course, is commuted now.

45. *Chairman.*] But, in the form of tithe-rent charge, of course it takes priority over anything in England?

Yes; practically it is a tax which the landlord in one sense has to pay himself, because he has to pay it out of his own rent.

46. *Lord Privy Seal.*] Will you shortly explain the operation of a bill of sale?

A bill of sale is generally a conveyance of the goods by a person owing money to a person from whom he borrows money, by way of security. By a recent Act, the 17th & 18th Victoria, chapter 36, all bills of sale have to be registered. They have to be registered, giving the particulars of the bill of sale, an affidavit of certain matters, the date of execution, and under what circumstances it it was given, the name of the person giving it, and the particulars of the witness to the bill of sale. They have to be registered in the Registry Office, in Middlesex, and if that be done, although the person to whom the goods are conveyed is not in possession of them, it would then give priority before the creditors or assignees in bankruptcy.

47. It does not, however, give priority over the landlord as regards his right of distress?

No; the only effect of a bill of sale would be to convey the goods to a third person, and when on the land of a tenant the goods of a third person, as I have stated, with certain small exceptions, are subject to distress by the landlord.

48. *Chairman.*] I have asked you with reference to one or two cases in which there is priority over the ordinary creditors. Now, leaving the case of real estate altogether, and taking ordinary commercial operations, can you give the Committee any other instances in which priority is given to any one creditor, either by law or agreement, as against other creditors, without that creditor being put in possession of the goods by way of pledge?

Do you mean a claim upon the particular goods themselves, or upon the general estate?

49. A first lien upon the particular goods?

In our English law, as your Lordship is aware, no lien in the proper sense, of the word, can exist without possession. There may be hypothecation without possession, but to have a lien you must have possession. If, for instance, you sent cloth to be made into a coat, or, if you sent your watch to be cleaned, the tailor or the watchmaker would have a lien upon those goods until he was paid, but I know of no case in which lien exists without possession, and I believe it is the universal rule that no lien can possibly exist without possession, actual or constructive. There are cases of constructive possession, as, for example, under the Merchant Shipping Act, where the person having the lien may land goods and put them into bonded warehouses. That is a constructive possession by statute, and the person so warehousing the goods has his lien. But without possession in some form there can be no lien.

50. Perhaps I was not accurate in using the word "lien." Can there be hypothecation without the goods being actually pledged and in the possession of the person to whom they are hypothecated?

There is the instance of a bottomry bond, or *respondentia*, where there is hypothecation as to the goods; I know of no other.

51. I want to know if there are other cases besides what we have mentioned?

I am not using the term "lien" accurately now, or anything like it, but there is the case of an unpaid vendor who may stop goods *in transitu* before they reach the vendee. If A. sells goods to B., and whilst they are on the railway, before they reach B., A. finds that B. has become bankrupt, he may stop the goods, having a claim for the unpaid price of them, but the moment they reach B., that power is gone. I am not answering your Lordship's question as to hypothecation strictly, but that is a case in which the vendor has the right to reclaim specific chattels, because they have not been paid for, and the purchaser has become bankrupt before they reach him.

52. Lord *Saltoun.*] The same thing applies to freight by land, for instance, on a railway, as to the freight of a ship, does it not; if goods are sent by railway the railway company may keep them until they are paid the freight of those goods?

Railways generally, I believe, make it part of the contract with the consignor that they should be paid their charges before the delivery of the goods. They have, however, a right of lien which is confirmed to them by the Railway Clauses Act of 1845.

53. Then, would a common carrier, before railways were made, not have had any right of the same sort without a contract?

Yes, there would have been a right of special lien.

54. Earl of *Minto.*] Supposing a labourer owes a small bill at a grocer's shop, or some small amount that he has not paid, is there the power in the hands of that grocer or other creditor to arrest his wages before they are paid to the labourer by his employer?

None; he must proceed in our courts by ordinary process, and obtain judgment. That system of attachment, in such a case as you put, is unknown to our law, except in the cases of London and Exeter, and, I think, Bristol also till lately. With a few exceptions, foreign attachment is unknown to our law.

55. *Chairman.*] Is it competent to any person in England who is authorised by the landlord, to put the law of distress in force, or must it be done by a law officer?

Anyone can distrain; the landlord may either do it himself, or he may choose any person he thinks right to select. The practice in our law is that the landlord signs what is termed an "authority to distrain," to any person whom he chooses himself to select for that purpose. The result is, that the class of persons executing such a process, it not being a very agreeable occupation, is formed generally of persons who are for the most part insolvent, and who are not certainly sufficiently careful with respect to the due performance of their duties. They seize oftentimes a quantity of goods which is more than sufficient to satisfy the distress, and sell them to personal friends of their own at very much less than the real value. The result is, that the tenant oftentimes has his whole household broken up, when a very small seizure of goods would have sufficed to pay his rent; if he complains, he has to complain by action against the landlord for taking excessive distress. The effect is, that great injustice is done to the tenant, and almost equal injustice is done to the landlord; I would suggest that a remedy could be, and ought to be, found for this. In the execution of these distresses, which are very arbitrary in their character and arbitrary in what they spring from, namely, the feudal power of the landlord over the tenant to compel service, the duty ought to be placed in the hands of some responsible officer, either the sheriff in the county or the town clerk in a borough, who would see that the person appointed to carry out the distress was a responsible and respectable person, and who would take care that no injury or injustice was done either to the tenant or to the landlord by excessive distress being taken.

56. Is there any power in England, by the law of distress, to attach the crop (not to distrain it, but to attach it), and to prevent the tenant from selling it or parting with it before the rent becomes due?

None that I know of; there is no power of staying it, as it were, from removal or anything else before the rent becomes due.

Mr. EDWARD FREDERICK BURTON is called in; and Examined as follows:

57. *Chairman.*] You are a solicitor practising in London, I believe?

I am.

58. Are you conversant with the law of distress?

I think I may say I am tolerably familiar with it.

59. You have heard the evidence given by Mr. James?

I have.

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60. Do you concur in it?

No, I do not quite concur in two or three observations that fell from Mr. James. The practice of a common law barrister does not quite give him the same opportunities of seeing the operation of distress as the practice of a solicitor. There are two or three instances in which I should differ from Mr. James; I will mention them to the Committee, taking the last first. I do not think that there would be the least objection to putting the power of distraining, as far as the mechanical operation goes, into the hands of authorised persons. At the same time, really very little evil, I may say next to no evil, arises from the employment of the class of people at present employed; for this reason, the penalty upon a landlord for any breach of the law of distress is so severe, the jury are always so vindictive, I may say, at all events, exemplary, in the damage they give in any action for illegal distress, that the landlord takes care to select a respectable person to exercise the power. Mr. James's experience as a common law barrister would have led him to see only that side of it in which actions arise as the result of irregular distress. I, in my practice, of course see distresses going on constantly, and I know very well that the actions for irregular distress are very exceptional. I may observe that an Act of Parliament, which was passed two or three years ago, abolishing frivolous actions, has deprived attorneys of the chance of getting costs in actions of this kind, and has thereby really swept them away. They were attorneys' actions, and not actions by the tenants themselves.

61. How far do you agree with the evidence of Mr. James as regards the matters which are liable to distress?

I think I should differ very materially from Mr. James upon a very important question, and that is the question of mortgages. Of course, as a common law barrister, Mr. James's experience does not run in the negotiation of mortgages, but it forms a very large part of an extensive practice of my own, and has done so for many years, and I am quite able to say that if the law of distress in England were abolished it would have a most serious effect, in various ways, in regard to the raising of money. The money that is lent on mortgages is almost invariably trust money, and every respectable solicitor who lends money in that way looks with extreme anxiety to there being a certainty of his clients, who are, generally speaking, ladies and persons dependent upon the income of their trust funds, getting their interest as regularly paid as they could from an investment even in the funds. The result is, that when property is what we call "broad acres," and let to farming tenants, where we know that there is a quick and ready remedy in case the rent is not paid, we are able to borrow large sums of money at very moderate interest, at so low a rate of interest, indeed, that we even compete with the funds. I have borrowed very large sums of money at $3\frac{3}{4}$ and $3\frac{1}{2}$ per cent. I have borrowed money at a rate of interest even as low as the consols, with the addition only of the income-tax.

62. I suppose there is a class of investors to whom it is a great object to get a safe and regular return for their money without much trouble, and for whom it would be very inconvenient, even if they could get the interest, to be constantly on the watch for the necessity of foreclosing?

Yes. No solicitor lends money where there is a prospect of its being soon paid back. Of course his interest is to serve his clients, and not have them involved in foreclosure suits.

63. Do you think that anything that impairs the security for rent would impair also the security of the mortgagee?

I am quite clear of it. In Scotland money is lent at a lower rate of interest than in England. We can always borrow upon large estates in Scotland at a lower rate of interest than we can in England. At this particular time money is a little scarce, but I have had money offered me recently at $3\frac{1}{2}$ per cent.

64. *Lord Privy Seal.*] That was for a term of years, I suppose?

Yes. Four per cent. is what one may call the rate that is ruling now, but negotiations are going on at the present moment for mortgages at a lower rate than that, but always for a term of years. We always lend money for a term of years, because we do not want to have to resort to foreclosing. We want to put our clients in such a position that they will receive their income with as much certainty and regularity as if they had invested in the funds.

65. *Chairman.*]

65. *Chairman.*] Of course, if the security were impaired, I suppose lenders would either require a larger margin or a higher rate of interest?

No; they would not be tempted at all; we should decline to lend. Insurance offices might make an exception, but I do not think that even insurance offices would. Certainly the largest amount of the money lent in England is trust money, and no solicitor will lend trust money with the possibility of getting his clients into jeopardy of being disappointed of their incomes.

66. And, therefore, landowners in that case, I apprehend, would find it more difficult to raise money for the improvement of their estates?

Most decidedly.

67. A landowner may be, and sometimes is, a person engaged in trade, and he may find it necessary to raise money for the purpose of carrying on his trade.

Of course, very largely for expenditure upon manufactories and other buildings.

68. So that in this case the abolition of the right of distress, if it impaired his power of raising money, would act as a kind of hindrance and restraint on trade?

No doubt. I was going to explain, with regard to the evidence of Mr. James with reference to the position of the mortgagee as against the mortgagor himself when he is in possession of the property, that there is no power of distress is incident to the deed in its simple form; but we take what is called an attornment from the mortgagor, which gives that power. When a mortgagee lends money to a gentleman who is in possession of his own property, or to a trader who is in possession of his own manufactory, as incident to the mortgage, as Mr. James explained, there would be no power of distress; but we always remedy that by taking what is called an attornment. We get the mortgagor to sign a document which admits him to be tenant to the mortgagee. Under the authority of that attornment, which is not often resorted to, the mortgagee can distrain. Therefore, in fact, there is not that difficulty which Mr. James suggested. This is a matter of solicitors' and not of barristers' practice, and, therefore, probably Mr. James was not acquainted with it.

69. Lord *Abinger.*] The mortgagee can distrain, in fact, before he forecloses?

Yes.

70. *Chairman.*] Are not rates of all kinds, and the tithe rentcharge in England, a charge upon the land?

No, the poor rates are not; they are a personal tax; only the Queen's taxes, and the tithe rentcharge of a vicar or rector are a charge upon the land itself; poor's rates are not, water rate is not, and gas rates are not.

71. In the case of land which is let, who is liable for the poor's rate?

As a general rule, the tenant at rack-rent is liable for the poor's rate.

72. Supposing the tenant to become a bankrupt, and to be unable to pay, would the landlord become liable for the poor's rate that was owing?

No.

73. Would he be liable for the tithe rentcharge?

For tithe rentcharge the land itself is liable up to two years.

74. Lord *Abinger.*] Supposing that there should be a change in the tenancy, would the old tenant or the new tenant be liable for the gas rates, the water rates, and the poor rate?

For the gas rates and water rates and the poor rates, the old tenant alone is responsible; for the Queen's taxes it is the land itself that is liable.

75. *Chairman.*] I asked Mr. James a question with regard to what are called time charters of shipping; did you hear his evidence upon that subject, and did you agree with it?

I quite agreed with all that he said upon that point; that is a branch of the law with which he is very familiar indeed.

76. I asked Mr. James also whether there were any other instances of hypothecation in which the goods did not pass into the hands of the creditor; can you mention any analogous cases to that?

No; I quite agreed with Mr. James that possession is absolutely necessary to

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make a good lien on all personal chattels. I did not quite catch one answer he gave with regard to the operation of a bill of sale, but the operation is this; a bill of sale, unless registered under the Act which he quoted, is bad against any creditor coming with an execution, but even if registered, it is bad in the case of bankruptcy against the creditors as a body, because the goods are then what is called in the order of disposition, or reputed ownership of the bankrupt, and form part of the general distribution of all the property under the bankruptcy. The only means by which property can be seized when it is not in possession, except under distress, is the ordinary process of execution, but that of course does not come within the sense of a lien.

77. Supposing a person wants to borrow money upon his moveable property, is there no means of giving a priority to the person from whom he wishes to borrow?

He cannot give a safe security. He can give a security which is good as against ordinary executions, but it is not good against a landlord's claim for rent, and it is not good against the creditors under a bankruptcy under any circumstances. On that account no prudent person lends money upon such security.

78. *Lord Privy Seal.*] There is, however, a great deal of money borrowed by what I suppose we must call imprudent persons upon security of that kind, is there not?

Yes, from some money-lenders. There is a large amount of money borrowed from money-lenders upon bills of sale no doubt.

79. Is not it the case that bankers will lend money upon bills of sale?

No, decidedly not.

80. In the case of farmers it is done, I think?

Yes, upon farming stock; but in that case the bankers lend really upon the credit of the farmer they are dealing with. The class of persons who lend money upon securities of that class in London, are the most disreputable money-lenders. Perhaps I may be permitted to say that I did not agree with Mr. James that there would be any question whatever upon the hired steam-engine case. I do not imagine that there could be any question whatever but that a hired engine, travelling about the country, and merely stopping in a farmyard for the purpose of thrashing out corn, and being removed when the thrashing was over, even if the thrashing lasted a week or ten days or longer, would be quite protected against distress. That question was, in fact, decided in a Long-acre case, where it was held that a gentleman's carriage, which was kept standing at a coach builder's and commission agent for sale, was protected against distress; and a horse at an inn is always protected.

81. *Chairman.*] Do you agree with Mr. James that cattle which are not the tenant's property, but which are taken in by him to graze, are liable to distress?

Yes, if they are "levant and couchant" as it is called, that is if they have passed the night there. It is under the old common law.

82. Do you agree with Mr. James in what he said with regard to mines let for the purpose of being worked?

Yes, that would not come so much within the category of the law of distress, because of course the landlord could take his own minerals; directly they are severed from the ground they become chattels, and can be distrained.

83 Can he distrain waggons and such things used in the mines?

Yes, of course he can.

84. Even although they are not paid for?

Yes, clearly. That principle is so thoroughly understood in England that I do not think any mischief arises from it. Every man knows what the effect of delivering goods unpaid for to a customer is, namely, that they are subject the next day to the claims of the landlord for rent, or of creditors on a bankruptcy.

85. Is not there this difference between a landlord's claim for rent and the claim of creditors, that the amount of rent is perfectly well known, and therefore any one lending money, or putting goods into the tenants possession, knows that his claim as a creditor will be subject to that risk?

It is perfectly understood.

86. On the other hand are not the liabilities of the tenants, if I may so speak, an unknown quantity, which the landlord would find it very difficult indeed to ascertain? Mr. *E. F. Burton.* 9th April 1869.

Certainly. I may observe that in England distresses are, comparatively speaking, very seldom resorted to compared to the extent to which the law of distress is always quietly operating, if I may so say. For instance, in every case of bankruptcy the landlord does not distrain, but by virtue of the right of distress which the law gives to the landlord for a year's rent, the assignees pay it without the landlord's going in. Again, if an execution goes in, the statute of Anne gives, by virtue of the law of distress, an authority to the sheriff to pay a year's rent to the landlord, and that is paid without the landlord's going in; so that the landlord's rights to his rent, by virtue of the law of distress, are constantly quietly operating without actual distraining being resorted to except as an exceptional thing.

87. *Lord Privy Seal.*] Is not it often the case that the assignees of the tenant state to the landlord that they cannot pay him unless he goes through the form of distraining?

Occasionally that may occur. Of course we are open occasionally to fraudulent claims for rent being made, where the property belongs to a father or other relation, but those can generally be sifted without any difficulty. I was going to say, if I may be allowed to volunteer the observation, that in England it is considered that legal proceedings are not created by the law for the purpose of giving the defendants a delay and time to remove their goods, but simply to protect men from unjust claims. The policy of the law recently has been to give in every case of truthful and undisputed debts a certain and easy mode of recovering them; as for instance, on a bill of exchange by a recent Act, the defendant is prohibited from defending unless he shows that he has a really good defence, and gets the leave of the judge to defend; if the power of distress were taken away from landlords the result would be that they would be placed in a worse position than a creditor on a bill of exchange, because they would have to resort to the ordinary process of the courts, and they might be delayed for a long time by the defendant's dilatory pleas in the action, and it would after all only result in their obtaining that execution which at present they can have in the first instance; the law of distress is founded upon this, that rent is a thing constantly accruing, and that it is so certain in its amount that, *primâ facie*, there is no reason to doubt that the money claimed is due. Another reason occurs to me why the right of distress should not be taken away from landlords. With regard to an ordinary creditor supplying goods, of course, if those goods are not paid for, he can stop the supply, and by that means prevent further loss arising to himself; but a landlord cannot get his tenant out of possession. The tenant is in, and of course further rent is constantly accruing, and it is doing an injustice to landlords to compel them to sit quietly by and allow further rent to accrue, whilst the tenant is merely putting in dilatory pleas to his claim, for the process of ejectment, which is the only means of regaining possession, is a very dilatory one. An action for ejectment must be brought in the county where the rent occurs. It has to be brought at the assizes, and if a man does not happen to be in time for one assize, he may be kept waiting for nine, and sometimes 12, months before he can get his judgment for ejectment, and during all that time the tenant is living on the owner's farm.

88. *Chairman.*] Supposing there were no law of distress, would not there be a great opportunity for collusion between tenants who were not honest, and persons claiming to be creditors; for instance, supposing a half-year's rent of 100 *l.* were due to the landlord, might not the tenant make himself bankrupt, and pay a dividend of a shilling in the pound, so that his landlord would receive only 5 *l.*, and then might he not keep everything else he had for himself, and those who were in collusion with him?

Of course it would be open to all sorts of frauds. A common fraud would be that the tenant would go on enjoying a farm as long as he could keep his landlord at arm's length, and at the last moment, when the landlord got his judgment, and was in a position to issue execution, he would find everything taken from the farm.

89. Earl of *Morley.*] Would it not be necessary then for the landlord to take his rent in advance?

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I do not think that could protect the landlord, because the tenant would be in possession; you might take the first half-year's rent in advance, but when the second payment came round you would be exactly in the same position; as regards your power of getting the rent paid, you would have to commence your action of ejectment at, and wait for, the assizes, as I have explained, and the result would be that the landlord would certainly be kept out of his property for a year, and often much longer.

90. Lord *Saltoun.*] Do you speak of cases where there are leases; if the person in possession were a yearly tenant, you could turn him out at the end of the second year at all events?

Yes.

91. *Chairman.*] Might not the landlord make it a condition of the lease or tenancy, on letting the land, that a failure to pay the rent should immediately render the tenant liable to eviction?

Yes; but that eviction could only be enforced by the courts of law; if your property is let upon a lease, with the condition that upon non-payment of rent you can turn the tenant out, that does not mean by your own hands; you must resort to the ordinary process of law, by bringing an action of ejectment; that action of ejectment must be tried in the county where it arises; it must be tried at the assizes, and as the assizes are only held twice a year, practically no action of ejectment can operate under a twelvemonth.

92. *Lord Privy Seal.*] The county courts could not help you I suppose?

By a recent enactment you can try small matters at the county courts, but that is only up to 50 *l.*

93. *Chairman.*] You stated just now that there was no power of attaching the crops before the rent became due?

Mr. James said that; I have not been asked.

94. Is there in England any power of attaching the crops before the rent becomes due?

Yes; under the statute Mr. James mentioned, a landlord can distrain growing crops now, but it is not exactly in the nature of attaching, because the landlord has to seize the crops, and then if the rent is not paid within five days, he sells them as they are growing upon the land, and they become the property of the purchaser, who is entitled, when the crops become ripe, to cut them.

95. I may not have explained myself very clearly, but what I meant was this; in England there is no power, is there, of attaching the crops, in order to prevent the tenants parting with them before the rent becomes due?

Not before the rent becomes due.

96. Then what is there to prevent a tenant in England, if so disposed, from selling off the whole of his crops and stock before the rent becomes due?

Because the purchaser would take the growing crops, subject to the landlord's right. Unless he came in the middle of the night and took them away when the landlord was not upon the look out he would be in no better position, because, at any time before they were ripe, when once the rent was due, the landlord could seize them, and then the landlord's claim would be paramount to the purchaser's.

97. Supposing the rent is to be paid half yearly, and the tenant sells the crop before the second half-year's rent becomes due?

If the crops become ripe before Michaelmas, and the purchaser removes them, then of course the purchaser gets the best of it.

98. Earl *Grey.*] But the practice of the rent being paid half a year before it is due gives the landlord always the power of obtaining his rent for the year before the crops are cut?

With regard to the growing crops, if the tenant pays his Lady-day rent he can get his crops in before Michaelmas, and out of the landlord's hands; the landlord must take his chance of that.

99. Instead of claiming half a year's rent from May to November, in November the landlord would be able, if the rent was payable beforehand, to come in with a strict legal claim in May?

Yes, of course he would.

100. Lord *Saltoun.*] What are the usual terms for payment of rent in this country?

Lady-day and Michaelmas day as to agricultural land.

101. When does the tenant enter generally?

He, generally speaking, enters at the Michaelmas term.

102. He pays his first half-year's rent at the Lady-day following, then?

Yes, or with such grace as the landlord chooses to allow him; that has reference to agricultural lands.

103. Lord *Abinger.*] There is no law in England which enables a landlord who knows that his tenant is verging on poverty to forestall his rent, is there?

Certainly not; he cannot do anything until his rent has actually fallen due. A landlord cannot take any step with regard to the recovery of his rent, even if he knew that his tenant is verging on poverty, until the rent is actually due; for example, rent due on the 25th of March cannot be distrained for until the 26th. Although agricultural rents are ordinarily payable half-yearly, and are very commonly reserved as half-yearly in the leases, yet prudent solicitors very often reserve them quarterly in the leases as a protection to the landlord, without any intention of receiving them oftener than half-yearly.

104. *Chairman.*] The usual custom, then, in England is that the tenant only gets half-a-year's credit?

The usual custom in England as to agricultural leases is for the tenant to pay his rent half yearly, and as to all others quarterly.

105. Supposing he enters at Whit Sunday, he will pay his rent at Martinmas, I presume?

Just so; my own belief is, speaking from a very considerable experience in the management of property, that the power of the landlord of distraining and securing his rent in so summary a manner, really operates in a very beneficial way, and enables him to be much more indulgent than he otherwise would be to his tenants.

106. Have you anything more to add to the evidence you have given?

I would only say that I fully concur with what Mr. James said as to the operation, frequently the cruel operation, of the law of distress in the case of lodgers, but only in the case of lodgers. With regard to other persons, of course it would be opening a great door to fraud, if persons might underlet the lands, which they themselves only held as tenants, and allow third persons to occupy them, and by that means set the landlord at defiance. But as regards lodgers who only occupy a small portion of a house, I think the law at present works hardly, upon the humbler class of lodgers particularly, and that it would be much better if the landlord could not distrain the goods of lodgers except only for that accrued after he had given them notice that he intended to look to them for the rent.

107. If a person comes into a house as a visitor, as it were, merely to stay a few days, his property is liable to be taken, is it not?

I do not think the goods of a visitor could safely be distrained; I will not undertake to say what might be the law on that point, but, practically, such a thing never happens. With regard to inns, the goods of persons at inns are protected; and in the case of coach makers and other businesses, where it is part of the trade to have the goods of other persons in hand, those goods are not liable to distress.

108. Plate left at a silversmiths would not be liable either, I suppose?

Certainly not, if it was sent to have work done to it.

109. Lord *Saltoun.*] If the law of distress was done away with, and thereby the landlord's security for his rent impaired, would it, in your opinion, have any bad effect upon small tenants?

It would destroy the value of small property.

110. I speak of small agricultural tenants, farmers?

It would destroy the value of cottage property entirely; nobody would invest money in cottage property, or in small tenements at all, if he had not the power of distress.

 111. I refer

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111. I refer to the case of a man in the position of a farmer, who is himself farming a couple of hundred acres of land, would he be placed in any less favourable position by the security of the law of distress being removed. In the first place, I think you said he would have to pay a forehand rent?

I think that would be a very insecure protection to the landlord, but that would be the best thing the landlord could do. I think it would very materially diminish the value of land as an investment. It would certainly very materially increase the difficulty of raising money upon it.

112. *Chairman.*] You said just now, that you thought it would very materially diminish the value of land as an investment?

Yes.

113. But supposing what we call the law of hypothec in Scotland to be abolished, and the law of distress retained in England, would not that operate most prejudicially against the country where the right of distress was abolished. Would not the effect be to attract capital to the country where the right was retained, and drive it away from the other?

I should say so most decidedly.

114. Have you anything further to add to your evidence?

No.

The Witness is directed to withdraw.

Mr. THOMAS GRAHAM MURRAY is called in; and Examined as follows:

Mr. *T. G. Murray.*

115. *Chairman.*] You are a Writer to the Signet, I believe?

I am a writer to the Signet in Edinburgh.

116. Are you a member of the firm of Tod, Murray & Jamieson?

I am the senior partner of that firm.

117. You were, I think, a member of the Royal Commission on Hypothec?

I was a member of the Royal Commission of 1864.

118. Besides that, you have had great experience in the management of land, have you not?

Yes; we have large experience in that. I have made a calculation which I can lay before the Committee, if they wish, showing that we draw rents of from 20,000 *l.* to 25,000 *l.* a year; that we audit the factors' accounts of a rental of 200,000 *l.*, and that we have a clientage of about another 200,000 *l.*, where we do not audit the accounts, but where we are consulted.

119. Your practice lies in the Highland districts as well as in the Lowlands of Scotland, does it not?

Yes; I may instance the property of the Duke of Athol in the Highlands, and Lord Wemyss in the Lowlands.

120. You have had considerable experience of small occupations and holdings?

Yes, especially in Perthshire.

121. I think you concurred in the report which is signed by a majority of the Commission on Hypothec?

Yes, I did.

122. I think the effect of that report was to retain the law, with certain modifications?

With certain modifications.

123. Were those modifications carried out by the Bill of 1867?

There was one of some importance which was not carried out; I think that was almost the only one in the report which was not carried out. We proposed that the law must be used within three months of a term of payment; it might thus have been the first term of payment; but by the Bill as it stands it need only be used within three months of the year's rent falling due.

124. That

124. That is, of the conventional term of payment?
Yes; the rent is generally payable in Scotland in two terms in equal proportions. According to the Report of the Commission, we recommended that the law of hypothec must be used within three months of each termly payment falling due, but as the Act stands, it need only be used within three months of the whole year's rent falling due.

125. We have had it in evidence in England, that, in the case of land let for agricultural purposes, the furniture of the tenant's house is liable to distress; is that the case in Scotland?
That is not the case in Scotland; there was a doubt upon that matter, and the Act declared that neither the furniture nor the agricultural implements should be liable.

126. Therefore the law of Scotland, so far as that is concerned, is less stringent than the law of England?
Yes, assuming the law of England to be as stated; of course I do not speak to that.

127. I think also in the case of cattle taken in to graze by a tenant, which are not his own property, those cattle are now only liable for the consideration paid to the tenant.
Yes, assuming that to be a *bonâ fide* consideration.

128. In England we are told that cattle taken in for grazing are absolutely liable?
In Scotland they are only liable for the rent agreed to be paid for their grazing.

129. In that respect, then, the law of Scotland is less stringent than the law of England?
Yes.

130. You are still in favour of the retention of the law of hypothec?
I am.

131. Will you tell the Committee what you think would be the effect of its abolition?
I think the first effect of the abolition of it would be that the landlords, in order to protect themselves, would bring forward the period of payment of rents. I do not know whether the Committee wish me to state what is the general period of payment of rents in Scotland or not.

132. If you please?
There is a distinction in Scotland between agricultural and pastoral farms. On an agricultural farm you may take the entry to be at Martinmas generally in Scotland; sometimes it is Whitsunday, in the case of houses and grass lands, and the separation of the crop for the arable land; but Martinmas may be taken as being the general term for agricultural farms. Then the practice in Scotland is, that the rent is not conventionally payable until after the reaping of the crop, so that the first year's rent would be payable in two proportions; the first half being payable at the Martinmas following, or more probably at Candlemas, that is the February following, and the second half six months thereafter.

133. Earl of *Camperdown.*] So that, in fact, a man who enters in November 1868 pays his first rent, practically, in February 1870.
Yes; his first crop is in 1869.

134. He does not pay in November 1869, but he pays in February 1870?
Just so; and the same rule would hold good, even though he entered at Whitsunday, and the separation of the crop of 1868; because it would be held that his getting possession then is a mere matter of convenience, and that he does not reap anything until 1869. In the case of a pastoral farm it is different; the entry is generally at Whitsunday, and the first payment is at Martinmas following, and the second at the Whitsunday following that. I think the result of abolishing the present law of hypothec would be, that landlords, in order to protect themselves, would bring forward the payment of rent, and would make a tenant pay his first half-year's rent either on his entry or within a short period

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after it. The result of that, of course, is just this, that it lessens the tenant's capital by a year's rent, speaking roundly.

135. *Lord Privy Seal.*] Would that have the effect of protecting the landlord; because after the first forehand rent has been paid, when another forehand rent becomes due, the landlord would, I suppose, in Scotland as in England, have to go into the courts to enforce the payment of the rent, and he could only do so by bringing an action of ejectment; or would it be otherwise in Scotland?

You mean, supposing other creditors were attacking the tenant before the landlord had possession of his rent; in that case the landlord would take proceedings against him, and he would probably have to render the tenant insolvent in order to protect himself from another creditor getting a preference over him.

136. The landlord would have to take proceedings, and in the meantime would not the chattels be made away with?

You can take proceedings at once.

137. But before the proceedings arrived at a conclusion, the chattels might be gone?

You could protect yourself as a landlord, I think, by being on the look-out, and interdicting the tenant, and so on. It would increase the number of legal proceedings, undoubtedly.

138. It has been pointed out to us that, in England, supposing the law of distress were abolished, the practice of taking rent beforehand would not practically protect the landlord, because after the first half-year's rent had been paid, when another half-year's rent became due, the only remedy the landlord would have would be by an action of ejectment, and that can only be brought in the assize courts, which are held twice a year; a considerable interval must therefore necessarily elapse before the ejectment, and in the meantime the tenant might get rid of all the property that would have enabled the landlord to repay himself?

In Scotland we should render the tenant insolvent; that would prevent any preference.

139. The Earl of *Camperdown.*] Before the passing of the Act of 1867 the landlord had the power to follow stock and crop, had he not?

He could follow crop, not stock.

140. But since that time he has lost that power, and therefore he would have more difficulty now in protecting himself than he had prior to 1867?

Yes.

141. But still you think he could protect himself by interdicting, and so on?

Yes; but I think the general result would be greatly to the injury of the tenant; it would necessitate the landlord being very much on the look-out as to what his tenant was doing, to see that he was not disposing of his crop, and so on.

142. *Chairman.*] You stated just now, that supposing the law of hypothec were abolished, the having to pay his rent beforehand would diminish the tenant's capital?

Yes.

143. Do you concur with those who say that the tenant's credit with other persons would be improved, and that he would be better able to borrow money from bankers and others, and so enlarge his capital?

No; I do not think it would have the least effect in that way; I think a tenant's position is generally quite understood in the country, and would be the same with or without the law of hypothec; I do not think it would have any effect in that way.

144. Earl *Grey.*] A banker generally knows pretty well what the position of a tenant is, and a solvent tenant can get advances, can he not?

Yes; with us a tenant's position is always perfectly well known in the district.

145. *Chairman.*

145. *Chairman.*] Do you think that the long credit given by the landlord is of great advantage to tenants of skill, but not possessed of much capital?

It is not so much a matter of importance for the larger tenants as it is for the smaller tenants. I do not think it is of much importance as regards the East Lothian farmers, for instance; but I think that anything which abolished the long credit would have a most disastrous effect upon the small tenants in the north of Scotland.

146. Are there a large number of small tenants on the properties of which you have the management?

Yes, on some of them.

147. What do you think would be the effect upon them?

I think it would make them gradually come down. A man who can now take a farm at 200 *l.* or 100 *l.* a year because he gets credit for a year in paying his rent, would then only be able to take a farm at 100 *l.* or 50 *l.* a year, and so on, downwards; of course there is a certain class at the end who would be thrown out altogether.

148. Have you known cases in the course of your experience, in which a tenant has got into temporary difficulties in consequence of a succession of bad seasons, or of low prices, and received, perhaps, a little indulgence from his landlord, and has then been able to right himself and pay his rent, and the claims of his other creditors in full?

Yes, frequently.

149. Supposing the landlord had not had the security which the law of hypothec gives him, and had been obliged to foreclose, might it not have happened not only that the landlord would have lost a portion of his rent, but that the creditors also would have only received a certain amount as a composition, instead of receiving payment of their claims in full?

Yes; I have seen cases often in my own experience of that sort.

150. So that in those cases the law of hypothec has been of advantage not only to the landlord, but to the general body of creditors?

Yes; I think I may say that these small tenants are a most valuable class of the community; they are a class of men who depend not so much upon their capital as upon their own character and energy and economical management of the farm.

151. I suppose you have known cases of men who have been ploughmen and shepherds, and who have become occupiers of farms?

Yes; they have been able to take small farms.

152. And that, you think, would be impossible if the law of hypothec were abolished, and the landlord were unable to give credit to his tenant?

I do not say it would be impossible, but I think it would increase the difficulty.

153. Lord *Saltoun.*] You spoke just now of a recommendation of the Commission that the hypothec should only run for three months after the first half-year's payment?

After each termly payment.

154. But by the Act it runs from the end of each year's payment?

Yes.

155. Is not that rather an advantage to the tenant?

Yes.

156. Might not a tenant who was distressed for the first half-year's payment, after reaping a crop be able to pay in full?

Yes, no doubt; but it was intended as a concession so far to meet the objection which is taken generally against hypothec, that it is a latent right; and this was done with the view of not allowing it to be so long latent.

157. I suppose there can be no doubt that it is of advantage to the tenant that it should be as it is at present?

No doubt it is.

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158. *Chairman.*] In Scotland, I think, the claims of labourers on a farm come before the claims of the landlord?
Yes.

159. Earl of *Camperdown.*] Do you think that the credit of a tenant is worse with manure merchants and others because it is possible that he may be in debt to his landlord?
No, I do not think so; they know the law, and they gather the tenant's position.

160. After the Act of 1867 the manure merchant must know that the landlord's right is limited to three months after the year's rent falling due?
Yes.

161. He knows quite well that the landlord's claims can in no case exceed that amount?
Yes, he may have a right upon the stocking for arrears; but the manure merchant knows the law and regulates himself accordingly, and if he is doubtful of the tenant's solvency he either requires immediate payment or he gets security, or he takes other measures. I do not think it would affect the manure merchant much, as a general rule, although the law of hypothec was abolished.

162. *Chairman.*] In Scotland is not it the landlord who pays and is liable for the county rates?
Yes.

163. For half the poor's rates?
Yes.

164. For repairs of churches and for repairs of manses?
Yes.

165. For ministers' stipends?
Yes.

166. For schoolmasters' salaries?
Yes, for one half.

167. And for the repairs and building of schools?
Yes.

168. Supposing the law of hypothec were abolished, and a tenant became bankrupt, would not the landlord be left in this position, that he would be liable for all these rates, even though he did not receive a penny of rent?
Yes, undoubtedly he must pay all those rates, whether he gets a penny of rent or not.

169. Do you think that that would be an equitable arrangement?
That is a matter of opinion. I have made a calculation with respect to what are the burdens upon landed estates in Scotland, which I can give the Committee if they please.

170. Will you state the result of that calculation?
For that purpose I took estates in different parts of the country with rentals of 70,000 *l.* a year.

171. Earl of *Minto.*] An aggregate of 70,000 *l.*?
An aggregate of 70,000 *l.* taken from different parts of the country. I took the burdens on an average of 10 years, and I found them to be as follows:—"The stipends, that is the church, 3 per cent.; school salary, one-half per cent.; parochial assessments, three-fourths per cent.; poor's rates, 2¼ per cent.; county taxes, 2 per cent. That makes 8½ per cent. upon the gross rental.

172. Earl of *Camperdown.*] You are only taking the landlord's portion of the poor's rate, of course?
Yes, the landlord's portion of the poor's rate. These burdens come to 8½ per cent. I found that the burden for new buildings, repairs, and keeping up the estate, came to the very large amount of 12½ per cent., making 21 per cent. in all upon the gross rental.

173. Lord *Saltoun.*] That is irrespective of the county rates?
No, it includes the county rates; but it is irrespective of other deductions which the landower always has to make, such as allowances to tenants, management, fire insurance, and others.

174. *Chairman.*] For all these charges, amounting to the per-centage you have stated, the landlord is liable in Scotland, and not the tenant, as in England?
Yes.

175. Lord *Abinger.*] Do you not consider that eventually the whole of the poor's rate is paid by the landlord?
The tenant, in making his calculation when he takes the land, has his share of the poor's rate in view, no doubt.

176. Therefore, practically, the whole of the tenant's portion of the poor's rates ought to come into that calculation?
Yes, strictly.

177. Earl of *Camperdown.*] Then of course, practically, you must calculate the rent as being so much larger?
Yes, it comes round in that way.

178. Earl of *Morley.*] Upon what principle is the proportion which the tenant pays of the poor's rates regulated in Scotland?
There are different modes of assessment, but as a general rule it is about the half. You may assess in different ways in Scotland.

179. Earl of *Minto.*] This calculation is given upon what the landlord is bound to pay by law, not upon what he does actually pay, because in general the landlords pay the tenants' share of those rates.
That is a matter of stipulation. I give these as being what the proprietor must pay.

180. *Chairman.*] Do you think that the effect of the abolition of the law of hypothec would be to lower the value of land in Scotland?
I think it would make a difference in small farms; not in the first instance on large farms. I think that gradually matters would right themselves, but at the expense of the tenants of small farms.

181. You think that if the law of hypothec were abolished, those clearances, of which we have heard a good deal from time to time, would be carried further?
In some cases they would; the effect might be to draw the small farms together and make larger farms.

182. Lord *Panmure.*] In fact, I gather that, in your opinion, the abolition of the law of hypothec is not so much a question of landlords' interests as it is of the interests of the smaller class of tenants?
Yes, it is, I think it is more a tenant's question than a landlord's; the landlords in time would protect themselves.

183. The landlords would always have the power of protecting themselves, but the smaller tenants would most probably go to the wall?
Yes, the small tenant would go to the wall in the process.

184. And the difficulty would be increased of an industrious man rising from the position of a labourer or shepherd and becoming in the course of time a small tenant and then by his industry a still larger tenant?
Yes.

185. Suppose a man to come to you offering for a farm, of say 200*l.* a year, what capital would you consider that man should have for the purpose of stocking that farm properly and entering upon it.
I should not like to say off-hand, for it depends so much on the different classes of land.

186. Could you not answer the question with regard to a man entering on an ordinary average farm of 200*l.* a year; how much capital would you think a man should have in that case?
I have heard it stated at two, three, four, or five years' rent.

 187. Suppose

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187. Suppose we say three years' rent, and 600 *l.* of capital to enter upon a farm; suppose the law of hypothec abolished, and that a man, as you say, was obliged to pay a year's rent out of that capital in advance, that would of course leave a smaller sum to be expended for the manure merchant and the harness maker, and all those parties who furnish them with stock for the farm?

Yes.

188. Would not that leave such an individual in a worse position than he would now occupy?

Yes; he would not be able to take so large a farm.

189. And he would not be able to spend so much among the tradesmen for the purpose of establishing himself on the farm?

No; but even with regard to the amount of capital, there are many cases where a man has children, and works the farm by his own family; and he may get on with less capital; the small tenants are a very industrious and a very hard-working class.

190. You have known instances in Scotland, I suppose, where men have risen to the position of farmers under the present law of hypothec that never would have risen to that position had the landlord not been able, under the law, to give them the credit which he does?

Yes, there are many such instances.

191. Since the law of 1867 passed, in all your large experience have you ever had occasion to put the law of hypothec in force against a tenant?

I think I recollect only one instance since that time in all the estates we have had to do with. In that case the man was carrying on other business, and we were satisfied that he had means, and the result showed that we were right, because, when a sequestration was used, the amount was paid.

192. Since the alteration of the law, in all your practice the fact is, that you have not had occasion to exercise that law in its severity at all?

No; but it is right to point out that the law of hypothec must have an influence, though it may not be used.

193. Earl of *Morley.*] When the landlord had righted himself, would not the small tenant be in the same position as he is in now?

No, because a number of tenants would be thrown out. The injury to the small tenant would be double; a certain number would be thrown out, and then the small tenant would not have the same opportunity of raising himself and getting on thus in the world.

194. Earl of *Camperdown.*] The smaller tenants would be improved off the land, but the landlord in time would get the same rent for those small farms, though he would get it from the larger tenants instead of the smaller?

Yes, it would first affect the tenants; they would be improved off the land, and there would not be the same opportunity for an industrious man raising himself.

195. Lord *Saltoun.*] Those are the people from whom the smaller tenants are recruited, I suppose?

Yes.

196. Earl of *Minto.*] In that case where a sequestration was raised, was the tenant able to satisfy other claims besides the landlord's?

I do not know, but he remained solvent.

197. Is it not felt as a hardship by the village carpenter or smith, that the landlord should be paid all his dues, and that they should go penniless?

There is generally a great feeling for those men, the carpenter and the smith, and in practice their accounts are generally paid by the landlord. I would always advise him to pay them.

198. Lord *Saltoun.*] Do you not think that the result of sweeping away all those small tenants would be to lessen the competition for the land, because the landlord would require a larger amount of capital, and therefore the tenant would be likely to take the land on easier terms?

No, that is one of the arguments used by the larger tenants, who want the law

of hypothec abolished; but I think the reasoning is fallacious, because there is still such a demand for land in the larger class of farms that you would always find men to take them and compete for small farms too. I do not think the abolition would have any immediate effect on the larger farms; it would on the smaller ones, for it would increase the competition there, because you would send down a class of men who at present take large farms, and they would compete for the smaller ones, so that I cannot see how the competition for them would be removed; it would be all to the advantage of the larger farms.

199. *Chairman.*] At present you have no difficulty in getting men of capital in the Lothian and other farms, I suppose?
None whatever; as a general rule we get more rent offered than we take.

200. You think that the abolition of the law of hypothec would not diminish the number of those tenants?
No, I think not.

201. Earl *Grey.*] You think it would not diminish competition?
No, I think not. The law has very little effect on a man who is paying 1,000 *l.* a-year rent.

202. Lord *Kimberley.*] But if you send down the larger farms to a lower class of tenants, that must diminish the number of competitions for the larger farm?
To some extent it must, but it would be very small; there are so many competitors at present,

203. *Chairman.*] Practically, you have a number of men offering pretty nearly the same rent when a farm is out of lease?
Yes; some offer more than the farm is worth.

204. Earl of *Camperdown.*] But a good many men you find offering the same sum of money?
Yes, within a few pounds.

205. Lord *Panmure.*] It has been asserted that the law of hypothec enables the landlords to demand and take rack-rents for their farms; now is it the case that the landlord always takes the highest offer for a farm that is made to him?
I should think it very bad management if he did.

206. Supposing the law of hypothec to be abolished, would not that lead to an interruption of the tenant's remaining on his farm after his present lease had expired, inasmuch as if the landlord demanded a before-hand rent in the first year of his new lease, that tenant would have to pay at one and the same moment on the last half-year of his back rent, and the first half-year of his new rent, making at one payment a whole year's rent?
Undoubtedly. It would have the effect that the tenant would not be able to continue on a farm suitable to his existing capital.

207. That would interrupt the practice which prevails, especially in the Highlands, of continuing the same family on a farm, probably for generations?
Yes, it would impinge upon that.

208. Earl of *Camperdown.*] It is said that if the law of hypothec were abolished, the landlord would protect himself by taking a before-hand rent. Suppose the law of hypothec is abolished in the year 1870, at the end of that year the tenant would pay naturally in 1870 for the crops of 1869, but he would have to pay also for the crop of 1870, and also for half the crop of 1871?
Yes; but I think it is admitted on all hands, that even if you abolished the law you must save existing bargains.

209. If a great many leases were to fall out all over Scotland, that would lead to great confusion, would it not?
Yes, the effect would be what Lord Panmure has mentioned; but I do not think that it could be simply abolished without reserving rights under existing leases.

210. Lord *Kimberley.*] Is there not this distinction between an ordinary creditor of the tenant and the landlord as a creditor, that the ordinary creditor of the tenant can stop the supplies for which he gives the tenant credit; but inasmuch as the tenant is in the occupation of the land, the landlord cannot (so to say) stop the supply of the land until he has obtained a decree from a competent court ejecting the tenant from the possession of it, so that the debt may continue to increase after the landlord is aware that the tenant is not in a position to pay for it?

That goes into a question of political economy, as to the precise position of landlord and tenant.

211. But you agree that there is a difference in principle between the position of a landlord as a creditor, and the position of an ordinary creditor?

There is; but I am not prepared to say that I would not view the land as the landlord's capital which is held by the tenant under certain conditions, though there are other views in which the landlord and tenant are regarded as in a kind of co-partnership.

212. Even admitting, as a matter of principle, the landlord parts with the land to the tenant for a certain payment in the same manner as a seed merchant parts with the seed to his customer, is it not an incident to that parting with the land that the tenant must take possession of it, and that the fact that he must take possession of it places him, according to our existing law, in a different position from that which he holds to other creditors, the reason being that the landlord cannot get possession of the land without a decree, and that during the interval the debt will continue to increase?

Yes, I think that is a reason why there ought to be, to some extent, an exceptional law here; but I would wish also to say that I think another result of the abolition of the law of hypothec would be detrimental to all tenants in this way; at present, if the tenant does not pay his rent, there is what is called an irritancy to void his possession, and which is inserted in the lease; but that is felt to be rather a hardship, and in many cases so much so that the courts of law have thrown difficulties in the way of landlords enforcing it. I think that if the law of hypothec were abolished, the landlords would have to ask the Legislature for a much more stringent law, so as to turn out of possession a tenant who has not paid his rent.

213. In fact, if the law of hypothec in Scotland, and the law of distress in England, were abolished, it would be necessary to give the landlord a more speedy way of getting possession of the land?

Yes, he would have an undoubted claim to that.

214. *Chairman.*] Have you turned your attention to the question of the landlord's rights in town property?

Not especially in any way.

215. Earl of *Camperdown.*] That stands on precisely the same footing as land held in the country, does it not?

Yes, in one sense.

216. But the whole relation between landlord and tenant is the same in town and country?

The matter of hypothecation is different so far.

217. But the relation is the same?

Yes.

218. So that if one is an injustice the other is an injustice?

Clearly, they stand on the same footing; they must stand or fall together.

219. Lord *Panmure.*] But that stands true, not only as to urban hypothecation, but as to all commercial hypothecation?

Yes, for instance, a carrier's lien on goods.

220. If it is an unjust lien on the part of the landlord, it is equally unjust on all other matters of business, is it not?

Yes.

221. *Chairman.*]

221. *Chairman.*] Is it not the fact that objection has been taken by the opponent of the law of hypothec on the ground that it is an exceptional law. If you were to abolish the law of hypothec in Scotland with regard to agricultural subjects, and to retain the urban hypothec and also hypothec over commercial matters, and also retain the law of distress in England and Ireland, would not that be exceptional legislation?
Undoubtedly.

222. Some questions were asked with regard to the English law with respect to manufactories, mines, and fisheries; did you hear the evidence given by Mr. Burton and Mr. James?
I did not.

223. In the case of a manufactory, supposing a tenant becomes bankrupt, does the landlord's priority of claim extend over the machinery, even supposing the machinery is not paid for, would he rank before the person who supplied it?
I have not had much experience in the matter, and I would much rather not answer the question. But I may say that I think the landlord's priority does extend over what is in the mill.

224. And, with regard to mines let for the purpose of being worked, does the landlord take priority with regard to minerals won but not removed?
Yes, if they are on the spot, he does.

225. If they are on the ground?
Yes.

226. And the same with regard to the waggons, and whatever is used for the purpose of working?
Yes, with regard to the waggons and plant.

227. Suppose the plant is not paid for, would he have priority over the person who supplied the plant?
Yes; I think so.

228. With regard to fisheries, is there hypothec over nets, and other things used in fishing?
I think not, but cannot say off-hand.

229. Lord *Panmure.*] In the letting of Lord Wemyss' fisheries in the Tay, suppose the tenant fails to pay his rent, have you not a hold over his plant?
I do not recollect the power being used; we certainly do not look to it.

230. Earl of *Camperdown.*] What should you say was the general opinion in different parts of the country with regard to the law of hypothec?
In all my own business experience I never heard a complaint from a tenant about the law of hypothec. I have conversed with men who are tenants, and who have objected to the law of hypothec; but I never, when transacting business with a tenant, as such heard him complain.

231. Lord *Abinger.*] As to the great improvements that have gone on in Scotland within the last 50 years, they have been mainly in the north of Scotland, at all events, effected by small tenants, have they not?
Yes, to a great extent.

232. Without the law of hypothec could that have been done?
Not to the same extent.

233. *Chairman.*] Did you hear the evidence given by Mr. Burton with regard to the possible or probable effect of the abolition of the law of distress on mortgages, with regard to the interest of mortgagees?
No.

234. Mr. Burton gave it as his opinion that if you were to abolish the right of distress in England, the landlord would find great difficulty in borrowing money, because he said that the power of the mortgagee to recover the interest of his money was as great and no greater than that of the landlord to recover his rent; do you concur in that opinion?
I think it would greatly increase the landlord's difficulty in borrowing money.

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235. You think that it would make it much more difficult for the landlord to raise money for the purpose of improving his land?
Yes; and I ground that on this, that in Scotland in considering what amount it would be advisable to lend upon property we are greatly influenced by the question whether it is land let, or whether it is in the proprietor's own possession. If it is in the landlord's possession we should not give the same amount upon it.

236. Are there not some landowners who hold landed estates some of which are very large, and who also are engaged in trade?
Yes.

237. I believe that some of the great ironmasters in Scotland hold land all over the country?
Yes; one family, in particular, hold very large estates.

238. Would it be more difficult for them to raise money on the security of those estates, for the purpose of carrying on their business, if this law were abolished?
Those parties to whom I have referred generally are so wealthy already that find no difficulty they would in raising money; but there might be cases to the contrary.

239. Take the case of an ironmaster who has 50,000 *l.*, for which he has no immediate investment, and who invests that 50,000 *l.* in land; the iron trade becomes very profitable, and he wants to invest 30,000 *l.* or 40,000 *l.* more than he can lay his hands on, would not the natural course be for him to borrow money on the security of his estate?
Yes.

240. But if the security of the mortgagee is impaired, of course it would be much more difficult for him to borrow that money?
He would not be able to borrow the same amount, and so far that would be a hindrance to his trade.

241. Earl *Grey.*] I think you stated a little while ago that when the farms are out of lease you constantly receive offers at higher rents than they are really worth?
Yes, than we think they are worth.

242. Are such offers made by solvent men, or by speculative persons?
I should say generally that they are by solvent men; the competition for the land being so great.

243. You do not think those offers proceed from speculative persons who think that if things go well with them they will be able to pay the rent, but that if they fail, the loss will fall on others?
To some extent there are men who trust to the chapter of accidents; but not as a general rule.

244. Because a really good solvent tenant will offer such a rent as, on an average of good and bad years, he is confident he can pay with a fair profit to himself?
Yes; but for some particular reason, as when men are thrown out of a farm, and want to get another immediately, they may offer a larger rent than they themselves are satisfied can be paid out of the farm.

245. But there is another class of tenants who are willing to take a farm in expectation that if they have a good year it may answer, while if they have a bad year the loss would fall upon others?
Yes, there may be some of that class, but not as a rule, I think.

246. But is it not the tendency of the present law, and the practice of allowing rents to be half a year behind, to encourage those speculative persons to compete with the more legitimate and solvent tenants?
No, I think not, because I think that has no appreciable effect on the larger farms.

247. Earl of *Camperdown.*] Are there many more men who want to farm farms of say, 500 *l.* or 600 *l.* a year rent than can obtain them?
Yes, many more.

248. Earl of *Minto.*] When you speak of beforehand rent, does that mean the rent that is paid before the crop has been reaped?

Yes, that is before the crop has been reaped, from which he can be supposed to pay it. I let a large farm worth about 1,200*l.* a year within the last fortnight, and although we did not advertise it we had seven or eight offers for it, and we did not take the highest offer.

249. *Chairman.*] It is put forward as an argument in favour of abolishing the law of hypothec, that it is very hard that manure merchants, people who supply manure and feeding cakes, and so on, which it is contended are almost as necessary for the growth of the crops as the land, should not rank equally with the landlord; but might it not happen that the tenant would incur debts which have nothing whatever to do with the growing of the crops; suppose he was a speculative person and had invested his money in a company with limited liability, if this law were abolished, would not the company or the liquidator, as the case may be, come in and rank *pari passu* with the landlord?

No doubt it might be so, even from a man's style of living.

250. Are there not farmers also who speculate somewhat largely in potatoes not of their own growing?

Yes, there are.

251. Potatoes having nothing whatever to do with the growing of the crops on the farm which a person occupies?

Just so.

252. But supposing this law were abolished and the price of potatoes fell, and supposing a man had borrowed money, then the creditor who had advanced the money would rank *pari passu* with the landlord?

Yes, he would come in with the landlord.

253. Earl of *Minto.*] Have farm servants a preferential claim for their wages?

Yes.

254. Half-yearly or yearly servants?

Yes.

255. *Chairman.*] I believe that many tenants speculate very largely in cattle which are not fed on the farm which they occupy, and take turnips and grass for them?

Yes.

256. The same thing, I suppose, would apply with regard to that, supposing the tenant were to become insolvent from that cause, his creditor would rank *pari passu* with the landlord?

Yes.

257. Earl of *Camperdown.*] Is it your opinion that transactions in land, from the very nature of land, can be of a ready money nature, just as you may buy and sell anything in a shop?

No; they cannot be throughout of so commercial a nature as other matters, and it is not desirable perhaps that they should be.

258. Lord *Panmure.*] You would not consider a farmhouse to be in the same position as a draper's shop, for instance?

No, certainly not.

259. You are not able to say whether the law of hypothec exists in France as well as in England?

I believe it to exist in several European countries; but I only give that from hearsay.

260. Therefore the abolition of the law in Scotland, leaving all those other countries untouched, would be still more exceptional, would it not?

Certainly.

261. Earl *Grey.*] Do you think that the law has been much improved by the Act of 1867?

Yes, I do. What was called the right of following was bad in principle, and it was very desirable to have it abolished as it was, although it was very seldom carried

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carried out. I think the Act of 1867 took away any objections that really then existed, first in that respect, and also in the establishing public register of sequestrations, so that a man who is going to deal with a tenant can go to the register to see that he is solvent.

262. Do you think that this amendment having been made in the law, you can suggest any further amendment if it is continued?
No.

263. *Lord Privy Seal.*] What class of officers is employed in Scotland to put in force sequestrations?
The sheriff's officer.

264. I suppose, by law, it *must* be the sheriff's officer?
Yes.

265. *Chairman.*] Supposing that the abolition of the law of hypothec were to impair the security for the rent, would not the landlord be very apt to invest such rent as he could get hold of, or lay it out otherwise on the improvement of his estate?
Of course such proceedings might have that tendency I should say. With regard to a question asked me just now, I think that the law of hypothec in Scotland differs in one respect from the English law of distress. If the law of hypothec is used, you commence by a petition to the sheriff, who is something equivalent to a county court judge in England, and then upon that application sequestration follows; an inventory is taken at the direction of the sheriff only, who is a public officer, and it is entered in a register, so that I could ascertain at any time if a tenant had been sequestrated, and what crop and stock he had, and what rent was due.

266. *Chairman.*] That was done by the Act of 1867?
Yes, it was.

267. *Lord Privy Seal.*] If there was reason to suppose that a tenant would fraudulently make away with the produce of his crop, what would be done?
There is sequestration as a security.

268. Is that a speedy process?
Yes; it would not give you the power to sell the things, but it would arrest them.

269. *Chairman.*] The landlord has the right of sequestration before the rent becomes due, has he not?
Yes; but he must assign a reason for it, either that the tenant is about to fly the country or is disposing of his means, or about to become insolvent, and the judge will decide upon that.

270. Lord *Saltoun.*] The judge has the power of refusing sequestration, has he not?
Yes.

271. *Chairman.*] Do you think it would be expedient to retain that right of sequestration before the rent is due?
Yes; I think so. I think that works very well, because if a landlord did it without proper cause, he would be liable to an action for damages; it is a very dangerous thing to use unless he is quite sure.

272. Lord *Panmure.*] The law of 1867, having been passed upon the Report of a Commission after due consideration by the Government of the day, would not the passing another law now upon the same subject again affecting the condition of landed property in Scotland, in your opinion, be tampering with the management of property to such an extent as would make the position of parties who advanced money on property, as well as the relations of landlord and tenant, exceedingly confused and difficult?
I think very strongly that it would be unwise and very uncalled for to do anything more at present. I think the law is working very well, and I think there is not really any dissatisfaction with it.

273. You think that tampering at short intervals by act of law with all kinds of property, like land, is not a healthy process?
No;

No; it is always inadvisable, as it unsettles peoples' ideas; and there is no general feeling in Scotland at all on the subject. It is only a very few men who are active in their day and generation who are getting up this apparent dissatisfaction.

274. You are not satisfied with any argument which you have seen advanced at the meetings of the Agricultural Society as to the expediency of altering the law?
No.

275. Earl of *Morley.*] I think you stated that the petition is sent to the sheriff; that, I suppose, the tenant is aware of?
Yes.

276. Between the time that the petition is sent to the sheriff and the time that the landlord seizes on the stock, the tenant might take away the stock in the night, might he not?
The stock would be immediately inventoried, so that he has not an opportunity of taking it away, unless fraudulently, for which he would be answerable.

277. Lord *Saltoun.*] If the sequestration is carried out to the end and a sale does take place, the property is sold under the authority of the sheriff?
Yes; under the authority of the sheriff.

278. Supposing there is no other debt but the landlord's, then only so much is sold as would pay the landlord the rent?
The rent and the expense of the application.

279. I believe that neither household furniture nor implements can be seized?
No; nor manures, which have not been incorporated with the soil.

280. Lord *Abinger.*] Nothing can be seized but the crop and stock?
The crop can only be seized for the rent of the year of which it is the product.

281. Lord *Saltoun.*] So that if there was a number of stacks of unsold grain of the previous stock, you could not sequestrate that for the rent of the current year?
No, that does not often happen, of course.

282. Earl of *Morley.*] Suppose the case of a tenant having a farm from year to year, how would that be effected?
You would sequestrate his stock and crop, but the stock would be your only security for any arrears of rent. I am assuming that there would be a crop equivalent to the last year's rent.

283. Am I to understand that the stock can be sequestrated for the year?
Yes, it can be sequestrated for the year; but practically you have only the security of the stock for any arrears, and you have the security of the crop for the rent of the year of which it is the product.

284. Earl of *Minto.*] I believe I understood you to say that you think there is no very general dissatisfaction among the Scotch agricultural tenants on this subject?
I think not.

285. You are aware that the Scotch Chamber of Agriculture has petitioned against the law?
I am aware of that, but I do not think that they represent properly the tenantry of Scotland.

286. *Chairman.*] Have you anything to add to your evidence?
I think not.

[*Ordered,* That this Committee be adjourned to Wednesday next, Twelve o'clock.

Die Mercurii, 14° *Aprilis* 1869.

LORDS PRESENT:

Earl of DONCASTER.	Lord SALTOUN.
Earl of AIRLIE.	Lord ROSSIE.
Earl GRAHAM.	Lord PANMURE.
Earl GREY.	Lord ABINGER.
Earl of MINTO.	Lord CLANDEBOYE.
Earl of MORLEY.	Lord COLONSAY.
Earl of CAMPERDOWN.	

THE EARL OF AIRLIE, IN THE CHAIR.

The Right Honourable JAMES MONCREIFF, Lord Advocate of Scotland, a Member of the House of Commons, attending by permission of that House, is called in; and Examined, as follows:

The Right Hon. *James Moncreiff*, Lord Advocate of Scotland, M.P.

14th April 1869.

287. *Chairman.*] YOU are Member for the Universities of Glasgow and Aberdeen and Lord Advocate of Scotland?

I am.

288. Will you point out to the Committee the chief points of difference between the law of hypothec in Scotland and the law of distress in England?

As regards the law of distress in England, I can hardly say that I am entitled to speak with any authority on that subject with a view to the present examination. I have looked into the question of the position of the law of England, and the general distinction is simple enough. The law of England is a law of distress only; that is to say, the landlord must distrain in order to make any right which he has in security effectual. In Scotland the law as it now stands is a right of hypothec; that is to say, it is a right which, by necessary implication of law, implies a tacit contract between landlord and tenant, and attaches generally, although not specifically in the first instance, to the subject-matter of it. Those are the chief distinctions between the principle of the law of England and that of the law of Scotland. As I understand, according to the law of England the landlord may distrain at any time for his rent, and the tenant must pay; and if the tenant does not pay, the landlord is entitled to proceed to impound, impignorate, and sell the goods which he has attached.

289. Lord *Colonsay.*] That is, at any time after the rent is due?

That cannot be done excepting for rent which is due, and it can be done without the intervention of any court of law; he does it by his own authority. In the event of the bankruptcy of the tenant, or of what we call in Scotland diligence done by the creditor of the tenant, the landlord by statute has a right to distrain or to make his security effectual for a year's rent, but no more; that is by statute. Of the two statutes that refer to that matter in regard to execution by the creditor on the tenant, the first is the 8th of Anne, chapter 14. On the other hand, the statute which gives the landlord the right of preference for a year's rent in the event of an act of bankruptcy committed by the tenant, is the 6th of George the 4th, chapter 16.

290. *Chairman.*] Do I understand you that if a tenant becomes bankrupt in England, supposing him to be made bankrupt in the middle of the term, before the landlord's rent falls due, then the landlord would have a right to distrain?

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I am not qualified to answer that question. I may say that, in regard to the law in England and its practical operation, I do not think that the Committee could find a fitter account of it than in the examination of Mr. Higgins before the Hypothec Commission; that gentleman seems to have been a very extensive farmer and land agent, and he gives a very good, clear, and practical explanation of the law of distraint in England, which is probably more valuable than any abstract views which I could give the Committee upon that subject.

291. The right of hypothec applies not only to land let for agricultural purposes, but, I understand, to the produce of mines, fisheries, and other matters of that kind?

It does.

292. In the case of town property, there is a right of hypothec over the furniture, is there not?

There is.

293. In the case of manufactories, is there a hypothec over the machinery?

There are different opinions upon that subject, as to how far the hypothec would extend upon fixed machinery; the question is discussed in Mr. Hunter's book, but I am not aware that it has ever received an authoritative decision.

294. With regard to mines and property of that kind, is there a hypothec over the waggons and materials used in the working of the mine?

I should doubt whether the hypothec extended to the waggons, but it does extend to the mineral produce.

295. You doubt whether it extends to the waggons?

In regard to the waggons, I should think the same principle which raised the question in regard to implements of husbandry would also apply to waggons, as the implements of industry in the mines, namely, the means of raising the produce; perhaps I had better refer your Lordships to what Mr. Hunter says on the subject in his book which I have here.

296. Lord *Colonsay*.] Mr. Hunter's book is the latest and fullest authority upon the subject, is it not?

It is. He says with regard to mines, "The hypothec must be deemed to apply to the produce; but its application in other respects creates questions of difficulty involving important principles." Then he goes on to say, that "mineral subjects are neither *prædia rustica* nor *prædia urbana*, but partake analogically of the nature of both. One portion of the machinery may be under ground, another (as railways) may extend for a great distance over the surface, and a third may be contained in buildings." Then he goes on to say that he thinks that modern law would probably restrict the right of hypothec over the machinery to a mere right of lien or retention, and I should think that would be the result if the question were raised.

297. When land is let for feuing, and a house is built upon it, if the tenant becomes bankrupt the landlord has a hypothec, I suppose, over any furniture which may be found in that house?

If the landlord feus out his land, the vassal is not a tenant but a proprietor, and so of course the right of the overlord is no longer the right of a landlord but the right of a superior; he has a right of hypothec superior to the landlord, but he has also his own remedies for his feu duty, which are of a different nature.

298. Do you think that any further amendments, beyond those which were introduced by the Act of 1867, might be introduced with advantage, as regards the law of hypothec?

I am not prepared to give a specific opinion upon that matter, because I may possibly have to do so in another place, and I should not like to commit myself upon the question; but my general views upon the matter are very much at the service of the Committee if they desire to have them.

299. Would you consider it expedient, as a general rule, to assimilate the law of England on this subject to the law of Scotland, as far as the different circumstances of the two countries are concerned?

I think

I think that it would be exceedingly expedient, if it were practicable. The differences between the practical operation of the laws of England and Scotland do not seem to be very important. There are some matters in which the law of England is more harsh than the law of Scotland as it stands; and in particular, in England the landlord cannot make his security available except by distraining; whereas in Scotland, by the simple application for sequestration, and taking an inventory, the security attaches, without the shock to the tenant's credit of going on to distrain and taking possession of the goods. I think that it would be an advantage to the law of England if that were adopted from us. On the other hand, I think it may be fairly considered whether the sequestration in security need be kept up. That is a matter on which, as I say, I do not express any opinion; but there is a distinction between the law of England and the law of Scotland, as far as the practical operation is concerned, viz., that the landlord has still, under the recent Act, the right to sequestrate in security the current rent, which does not prevail in England.

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300. I understand you to say that in principle the law of distress in England and the law of hypothec in Scotland are similar, though their application is somewhat different?

Speaking as a lawyer, I should rather reverse it. The practical operation is very nearly the same; that is to say, the landlord has his security for a year's rent out of the goods and the crop upon the farm. The principle, however, speaking juridically, is very different. I believe our law originally was the same as the law of England: it was a right of distraint; but it has gradually come to be of a different nature, viz., a right of hypothec, which does not depend at all upon the landlord's taking action in the first instance, but arises from a tacit contract, or contract arising from implication of law, and which attaches to the subject generally throughout, as a condition of the tenant's position.

301. The law of hypothec is a right at common law in Scotland, is it not?

Entirely at common law, until the recent statute.

302. If the law of hypothec were repealed in Scotland, and the law of distress were retained in England, would there not be a greater discrepancy between the two laws than that which exists at present?

Unquestionably it would give rise to a decided dissimilarity. What the effect of it might be is another question; but undoubtedly it would place the two systems on a very different footing.

303. Some evidence at the last sitting of the Committee, that even if an agreement were inserted in the lease, that failure to pay the rent should forfeit the lease and make it void, it was necessary to have recourse to legal remedies, and that some time elapsed before that agreement could be put in force?

Your Lordship means that if there were a conventional irritancy in the lease, the landlord would be obliged to declare it before it could be given effect to.

304. And he must have recourse to legal measures, which would take some time, for the purpose of ejecting the tenant?

That is quite the case; a conventional irritancy (as we call it) in the lease, would not take effect *ipso facto*, but would require some action in order to ascertain that the event had occurred upon which the irritancy was to take place.

305. In that case, supposing the tenant failed to pay his rent, some time must elapse; and all that time additional rent is accruing, so that the landlord could not entirely secure himself by that proceeding?

I do not think he could.

306. The landlord's position therefore is somewhat different, is it not, from that of a dealer in manures, or in artificial food, or anything of that kind, who might at once refuse to supply anything further to his customers?

I observe that in the evidence given before the Commission, that illustration is very frequently used, and it is true to a certain extent. At the same time, the landlord has manifestly certain counterbalancing advantages which the ordinary creditor has not, and never can have.

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307. Were you a Member of Lord Russell's Government in the year 1866?
I was.

308. A Bill was then introduced, I think, by Mr. Fortescue, dealing with the tenure of the land in Ireland?
My recollection does not go to the details, but that there was a Land Tenure Bill that year, as there has been many years, I believe was the case.

309. Will you read the last clause, Clause 47, of that Bill?
"From and after the commencement of this Act it shall not be lawful for any landlord to make any distress for rent unless the land shall be held by a lease or written agreement regulating the terms of the tenancy and giving a right of distress to the landlord."

310. That clause in that Bill abolishes the presumption in favour of distress, but it leaves it open to the landlord and tenant to retain that right by agreement?
Yes; that would be entirely contrary to the principles of the law of Scotland in that matter, which disowns altogether the conventional right of hypothec.

311. That is what I want to come to. If you abolish the law of hypothec, you deprive the landlord and the tenant of the right to make any such agreement, do you not, unless you give a special power, or something of that kind, in the Act by which you abolish that right?
It seems to me that if the law of hypothec were abolished it would be necessary to make provision in regard to the landlord's right of recovery of rent overdue, as well as the power of removing the tenant; and I do not think there could be any reasonable objection to that. I think that probably would be a necessary part of any Bill abolishing the right of hypothec generally.

312. You mean that there would be no objection to such a provision as is inserted in that Bill?
What I am thinking of is not a right of that kind, so much as the remedial procedure which would be then necessary and proper for the landlord in order to recover his rent and possession of the land.

313. Lord *Colonsay*.] A right such as is shown in that Bill would be a sort of secret convention between the landlord and the tenant, and other people outside dealing with the tenant would not know that there was such a right reserved?
Precisely.

314. The common law of Scotland fixes that there is such a right in all cases, and therefore the dealer is on his guard?
Yes.

315. *Chairman*.] Could you not meet that obvious difficulty of its being secret by having an agreement of that kind registered, in the same way as by the Act of 1867 sequestrations are now to be registered?
I think that if anything is to be done in that direction the existing law of hypothec had better be the basis of it; because, as the noble Lord says, that being a tacit implication of law is known to every one; and therefore there is no fictitious credit raised by the apparent ownership of the crop or the stock; all the world knows that the landlord has his preferential claim, and creditors contract on that footing; and if any part of that is to be retained I think it had better be retained by the old law, rather than by the adoption of a principle which has always been repudiated by the law of Scotland.

316. I do not quite see why it need be secret; because, could not the person dealing with the tenant ask leave to look at the lease?
No doubt you might partially avoid that difficulty by public registration, having a special record for leases in which that clause of distress was to be inserted: otherwise, without a system of registration which would make it open to the world, it would be a secret convention.

317. Earl *Graham*.] The clause only applies to farms which were let without a lease, and as there are no farms in Scotland which are let without a lease, it would be perfectly useless, would it not, to have a clause worded in that manner?

The

The clause apparently applies to cases where the lands are held by lease; "It shall not be lawful for any landlord to make any distress for rent unless the land shall be held by a lease or written agreement regulating the terms of the tenancy, and giving a right of distress to the landlord;" so that the clause is supposed to be inserted in a written lease.

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318. *Chairman.*] At any rate that was contemplated by the Government of which you were a member in the case of Ireland?
There seems to be no doubt of that.

319. I understood you to say that if the right of hypothec were abolished it would be desirable to give the landlord some more summary method of getting rid of a tenant who did not pay his rent?
I did not mean to express any opinion as to whether the process was to be summary or not, but simply that the landlord's mode of recovery ought to be regulated by statute if the law of hypothec were abolished; to what extent the landlord is to have any more remedy than other creditors is a different question, upon which I did not mean to intimate an opinion.

320. The right of hypothec, then, does not apply only to agricultural property, but it runs through the whole law of real estate?
It does; it is not part of the law merchant, and it is not founded upon the principle of the law merchant, and, consequently, it has no correct analogy to other principles in the law, such as the right of retention by an artificer of goods which he has retained in order to perform work upon them, or of the writer's hypothec, which is really a right of retention, excepting so far as these also are instances of special preferential rights arising by operation of law; but the law of hypothec between landlord and tenant is the offspring of the land tenures and of the principles upon which they are regulated.

321. Am I right in saying that the right of hypothec does not apply solely to real estate, but that there are cases in which there is a right of hypothec over other matters; for instance, in what are called time charters, when a person hires a vessel, the owner of the vessel having the first claim over the cargo as against all other creditors?
That, again, is one of the rights of lien arising out of the law merchant and out of the necessities of commerce. I do not consider that that is an analogy.

322. Do you not consider the case of bottomry bonds an analogy?
I think not; a bottomry bond is a wager, in very difficult circumstances under which the creditor advancing his money is to get a very large return in the event of the vessel arriving safe, and in the event of the vessel not arriving safe he gets nothing at all. I do not think that any great light is to be thrown upon the question of landlords' hypothec by those illustrations, excepting that it shows it is not inconsistent with the general principles of law, that where the risk is unusually disproportionate to the interest, there should be a special power of security; beyond that I do not think there is much analogy in the cases; the real question is whether the landlord runs an unreasonable risk unless he has the right of hypothec; and on that question I think there is a great deal to be said both on one side and on the other.

323. Lord *Saltoun.*] Is there any practical difference, then, in the working of the agricultural hypothec and of the urban hypothec?
Substantially not, I should say, excepting that in the urban hypothec, of course you have no crop for the year; it wants that element. The principle of the rural hypothec is, that the crop of the year is liable for the year's rent, and so the stock on the farm as being presumably the amount appropriate for the year; of course, in urban hypothec that principle cannot be applied; but so far as the nature of the subject admits of it, the similarity is substantially complete.

324. The urban hypothec over furniture, or whatever there is in the house, is applicable for the rent of past years; all the rent that is due, is it not?
It lasts for a year, and must be laid on within three months.

325. Therefore it is a stronger hypothec than the agriculture hypothec, is it not?
It is substantially on the same footing.

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326. After irritancy of the lease has taken place, what length of time would elapse, generally speaking, in law before a landlord could recover possession of a farm, supposing him to take precedence at once, and the tenant to resist?

I am afraid that that is a matter to which I can scarcely speak confidently, it depends entirely upon many elements which cannot be ascertained with accuracy.

327. He might very easily run out his lease?

If he had money to do it, or even if he had not, he might, of course, delay the legal proceedings indefinitely.

328. Then, in the case of the law of hypothec being abolished, it would be necessary to have the law more stringent upon that point, would it not, for the protection of the landlord?

So far as my study of the question is concerned, I think the bankruptcy of the tenant is a rare case; what I mean is this, that if the tenant becomes bankrupt the landlord may lose his term's rent no doubt; but probably the best thing that can happen to him is that the tenant should go. The real case in which the operation of hypothec is important, is not where the tenant becomes bankrupt, but where the security given by the tenant to the landlord, by virtue of the law of hypothec, enables the landlord to go on with the tenant and prevents his becoming bankrupt.

329. Earl of *Camperdown*.] But do you not think that if you abolish all claims on the part of the landlord over other creditors, you ought to give him the same means of protecting himself as they have?

He would have them in the abstract, he would simply be a creditor for the rent when his rent became due.

330. But still he cannot prevent the debt from continually accruing; there is a lease subsisting between him and his tenant, and so long as the provisions of that lease are not violated there is no means, except by a law, which, as has just now been stated, is a long process of recovering the land from the tenant, and of course, if he simply is an ordinary creditor, he is to that extent placed in worse circumstances than other creditors, is not that so?

As far as the rent emerging is concerned, he would not be worse than other creditors; on the contrary, he can make himself better by fore-renting his farm. But the matter of removing the tenant would unquestionably require to be provided for in the event of hypothec being abolished, and probably a much more rapid process provided for getting rid of a tenant who has not paid his rent.

331. But fore-renting a farm would be necessary, in order that a landlord should have the same means of protecting himself as other creditors have at present?

Yes, unless the law were to give him the right of a creditor for the current rent, although the conventional time of payment had not arrived.

332. Are you aware whether fore-renting is or is not in accordance with the usual custom of letting land in Scotland?

I should say, as far as my information goes, it is not the usual custom.

333. And it would be a considerable disturbance of the customs generally accepted in the country, would it not, if fore-renting were to be the usual practice?

I am only speaking from impression; and my impression is that, even if the law of hypothec were abolished, the landlords would not fore-rent their farms; I think they would find in the present state of matters that it would be impossible to do so.

334. But still, in order effectually to protect themselves, such a proceeding on their part would be necessary, would it not, to afford to them the same protection that other creditors have?

It is very easy to put cases in which, apparently, the landlord would not be a creditor, when the manure merchant or seed merchant might be; but I should be sorry to answer that question categorically; I rather think that the landlord's

landlord's position is a supereminent one, and that he has a good deal more in his power than an ordinary creditor; and I do not think that even if the right of hypothec were abolished, he would stand in a worse position than other creditors.

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335. But how can a landlord be in a superior position when it is ascertained that, according to the arrangement at present prevalent in Scotland, his rent must necessarily be in arrear by the terms of the lease, while at the same time you propose, according to this Bill, to give him no priority over other creditors?

That rather leads me into the more general question; but there are many ways in which the landlord might, if he chose, protect himself; he may take security from his tenant; he may take payment in advance, or he may take a deposit in security.

336. But you just now stated that he was in a superior position, without taking into account the fore-handed renting?

The landlord has so much in his power at the starting of the tenant's tenancy, that I am not prepared to say that, even if the hypothec were abolished, he would be any worse off; I think he would be in a better position even for his rent than any other creditor; but then that requires a considerable elucidation of my general views upon the subject, and I should rather not enter upon them at this moment.

337. Earl *Graham.*] Still, if the right of hypothec were abolished altogether, and the landlord did not take a fore-rent, which you probably think he would find a difficulty in doing, would it not be a fact that, whenever a half-year's rent was not due, some creditor might step in and seize everything that was on the farm, whereas the landlord could not seize anything till the half-year's rent was due, so that, when it became due, there would be nothing on the farm?

I think, put in that way, only one answer can be given to that question.

338. Lord *Saltoun.*] You mentioned that the landlord could secure himself by taking a payment at the beginning of the term or getting security; if he took a payment of anything like a proper sum to secure himself, would not that be almost an extinction of the tenant's capital; would it not be very harsh and very unfavourable to the tenant to make him sink such a sum as that?

No doubt the operation of the abolition of the law of hypothec would substantially be to deprive the tenant, in the first instance, of the credit with the landlord which he has at present under it. Whether the extension of his credit with the public generally would make up for that, is precisely the question which the proposal for abolition involves.

339. Do you think that it is common for landlords in Scotland to demand the security of a sum of money from their tenants?

I only put that as one of many remedies that might be devised.

340. It would not be a practical one, would it?

In a great many cases it might be so, though in a great many cases, of course, in small tenancies it would be absolutely impossible.

341. *Chairman.*] With regard to the point of the landlord having a sum paid down by way of security, I understood you just now to say that he might ask not simply a fore-rent, but have a lump sum paid down?

Yes.

342. But by the terms of entailed estates, would not that come under the denomination of a *grassum*, which has been pronounced to be illegal?

I think not. I do not think that would be a *grassum*, because the landlord in that case would be bound to repay it to the tenants in the event of the rents being paid. The Committee must not understand that I am suggesting those illustrations as what I think likely to occur. I do not think they are likely to occur, but I stated them in answer to the categorical question which was put to me, to show that I was unable to give a categorical answer.

343. The school salary and the stipend are charges, are they not, for which the landlord is liable, whether the rent is paid or not?

The stipend, of course, comes out of the teinds, which do not belong to the

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landlord, or at all events belong only under the burden of the stipend. The schoolmaster's salary again is by law payable, half by the landlord, and half by the tenant.

344. But supposing the tenant to become bankrupt, and to declare either to pay no dividend or to pay a nominal dividend, would not the landlord be still liable for the stipend and school salary and other charges of that kind, such as the repairs and building of churches and manses?

He would certainly.

345. He is, therefore, in a worse position than an English landlord; because I understand that, in England, tithes and rates of all kinds are paid by the tenant, and deducted by him from the rent?

That is so.

346. Earl *Grey*.] But the landlord is equally liable for the tithe, if the tenant being insolvent has left it unpaid?

Yes, I suppose the tithes must answer the clergyman at any rate.

347. *Chairman*.] The landlord, as the noble Earl has observed, is liable in England for the tithes, all other burdens being deducted from the tenant; but in Scotland the landlord is liable for all those burdens, is he not?

For some of them; but it depends entirely upon the taxing Act whether he is or not.

348. Income tax is paid by the landlord in Scotland, is it not?

The tenant is liable under the statute as well as the landlord.

349. The tenant is liable for his own income tax, but he is not liable for the landlord's, is he?

The mode in which it is collected is a different matter; I cannot at this moment speak to that; but I rather think, however, the landlord pays it; it simply depends upon the mode of collection.

350. I think you were a Member for Edinburgh, were you not, in the year 1866?

I was for eight or nine years.

351. Were you Member for Edinburgh when Mr. Carnegie's Bill was introduced for the abolition of hypothec?

No, I was not Member for Edinburgh at that time.

352. Had you any representations from your constituents on the subject of urban hypothec?

I think there is a very strong desire to maintain urban hypothec; and I have never had any representation against it.

353. Earl of *Camperdown*.] Is the law precisely the same with regard to urban hypothec as it is with regard to the agricultural hypothec?

As far as it is applicable to the particular kind of subject it is; as I have already explained, there is no crop for the year; the furniture is there to answer the landlord's rent, and he is entitled to distrain upon it for his rent; and even furniture hired is liable to hypothec.

354. Then if you remove the law in the one case, of course you ought to remove it from the other; what applies to the one applies equally to the other?

On principle, they both are liable to the same objections, if objections there are; and to a certain extent also, to the same grounds of justification; that is to say, the risk of the landlord in the one case is really not less than his risk in the other; on the other hand, the practical distinction just now is that there are great complaints of the one, and no complaints of the other.

355. Can you imagine a perfectly impartial person approving of the law, in one case under which he lives, and disapproving of the other, with which he has nothing to do?

I should only say that, looking at it in a political and practical way, perhaps the content of those interested in the one case should operate in one direction, and the discontent in another; but I do not in the least mean to say that the same principles do not apply to both, and I should think it very difficult to deal with one without dealing with the other.

356. Then

356. Then, it is your opinion that, as a matter of principle, the two cases of urban hypothec and agricultural hypothec ought to stand or fall together, so far as the principle and equity of the law go?

Yes, I think they should. My impression is that the evils on the one hand, and the advantages on the other, have been largely exaggerated.

357. Lord *Saltoun.*] As to the origin of the law of hypothec, I did not quite hear what you said. Will you be good enough shortly to repeat it?

Our law of hypothec, no doubt, has been derived from the Roman law, and the Roman law, as methodised on the Continent. The original law of Scotland on this matter, as far as we can trace it, was the law of England, because certainly during the time of Edward the First, a great deal of English law found its way into Scotland; and the law, as far as it is traceable in the Acts of Parliament, was a law of distraint or distress exactly as it is in England now; but gradually that disappeared, and was supplanted by the law of hypothec, which is founded on the Roman law, borrowed probably from France, whence, indeed, we borrowed most of our customs at that time.

358. Would it be possible to ascertain at what time that change took place; was it by any particular statute?

It was entirely common law, and was never the subject of a statute until the recent statute of last year; but, as far as I know, the word hypothec does not occur earlier than 1630, or thereabouts. I think it was about that time when it was first introduced.

359. Do you know whether the law of hypothec in France is of the same nature as our law?

I know nothing with sufficient accuracy to give the Committee any information on it; but I should surmise that it was not dissimilar from ours, owing to the great analogy which there always has been between the laws of Scotland and of France, unless the Code Napoleon has made a difference.

360. Lord *Colonsay.*] And the law of Holland also?

And the law of Holland also.

361. Earl of *Doncaster.*] Do you know whether labourers have any right of hypothec for their wages?

Hired servants have.

362. You said that hired servants had?

Yes, they have a preference for their wages.

363. Seamen have a preference for their wages, have they not?

Yes. Farm servants have a preference over the landlord for their wages.

364. Lord *Saltoun.*] They have not that preference by the law of hypothec; it is not the law of hypothec that gives that preference, is it?

Not strictly; it is higher than the law of hypothec. It is a stronger claim. The servants whose labour raises the crop, have a preference over the landlord.

365. Is it by common law that they have that preference?

By common law; at least I think there is no special provision about it. There is an Act of Sederunt of 1779, an Act by the Court, but not a statute.

366. So that, in fact, they have a higher law of hypothec than the landlord's hypothec?

They have.

367. Lord *Colonsay.*] Do you know whether that preference to farm servants exists in England?

I do not know; it exists on the Continent.

The Witness withdraws.

MR. ALEXANDER FORBES DOUGLASS is called in; and Examined, as follows:—

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368. *Chairman.*] You are Factor for Lord Aberdeen, are you not?
I am.

369. How long have you been in that position?
For nearly five years.

370. You were factor to Lord Lothian before, were you not?
Yes, for nearly six years.

371. From your experience in the management of those estates, do you consider the law of hypothec advantageous or the contrary?
I consider it advantageous.

372. What is the usual entry and time of payment in Lord Aberdeen's estates?
The entry is at Whitsuntide, and the first time of payment after the reaping of the first crop; that is, nearly a year and a half after entry, or practically a year and eight months.

373. So that a tenant gets some 18 or 20 months' credit?
Yes.

374. Earl *Graham.*] Does it not become due the first Whit-Sunday?
No; it becomes due for the first time the Martinmas after reaping the crop.

375. *Chairman.*] Supposing the right of hypothec abolished, how do you think that the landlord would endeavour to secure himself; would he have recourse to fore-rents?
I should say so, and in all the farms I have let for the last three years I have made provision for that in the leases, in the event of any change being made in the law; I have made provision that the rent should be paid in advance if any change is made in the law.

376. Are you to give any deduction from the rent?
None.

377. Do you mean to say that the tenant will pay in advance the same amount as he is paying now?
I mean to say that the landlord has the power to exact it if he chooses.

378. Earl *Graham.*] But do you not think that it would interfere very much with the capital of the tenant if he had to pay a half-year or a year's rent in advance?
There is no doubt of that whatever.

379. And Lord Aberdeen's tenants have generally small holdings, have they not?
They vary from five acres to upwards of 500.

380. *Chairman.*] Then, I suppose, as you have made that agreement, that Lord Aberdeen's tenants will be able to comply with the conditions?
I should expect so; in all leases that I have entered into within the last three years, or since there was any talk of abolishing the law of hypothec, that agreement has been made.

381. Earl *Minto.*] But you have not actually exacted the rent?
Not at all; I merely reserve the right to do it.

382. *Chairman.*] Have you on Lord Aberdeen's estates many tenants, industrious men, with a small capital?
Yes, a good many; there are altogether, I should say, upwards of 950 tenants.

383. As it is, with the credit which they get from their landlord, those men are able to pay their way pretty well, I suppose?
The rents are very punctually paid; I have no complaints to make.

384. Do you think that will continue in the same manner, supposing the law of hypothec is abolished?
I am not so sure of that.

385. At all events there would be a difficulty, would there not, in men who have perhaps not much money, but who are industrious and hard-working, entering upon farms for the first time?
I think it would operate very hardly against the small class of tenants, and even perhaps against the larger ones.

386. Do you think that the present system has a good effect upon the character of the labourer by holding out a prospect of his being able to acquire a small farm?
I cannot say that I approve of very small holdings; I think that there should be few under such a size as would give work for a pair of horses; I mean farms of about 40 to 60 acres; when you get much below that I do not think they are profitable either to the landlord or to the occupier.

387. Earl *Grey.*] Are you speaking of Scotch or English acres?
I am speaking of imperial acres; English acres.

388. *Chairman.*] Have you any tenants of that kind holding farms of 40 and 60 acres, who have originally been shepherds or stewards?
Yes, and even holding larger possessions than 40 or 50 acres.

389. Do you think that the landlord's being driven to exact fore-rents would tend very much to impede that process?
I think it would, because a great many of them have risen from the fact of having that advantage to begin with.

390. Lord *Clandeboye.*] How many farms are there on Lord Aberdeen's estate of between 15 and 40 acres?
I am not prepared to answer that question, but I should say there are 200 at any rate.

391. *Chairman.*] Had you any difficulty in getting the consent of the tenants on entering their leases to sign this agreement; or did you find that some refused to do so, and that you had to offer the farms to other persons?
No one refused; no one made any complaint about it; the farms are never as a rule advertised, and they have always been let, or at least generally let, to the old tenant if he chose to take it.

392. The farm I suppose has been valued towards the expiration of the lease?
Yes.

393. Earl *Graham.*] Then I understand that you put in a clause giving power to require fore-rents; but it was an understood thing that you would not require the fore-rent, and you did not require it?
The fore-rent would only be required provided the law was abolished to such an extent as to affect the landlord's interest.

394. But what was the agreement which you made with the tenants three years ago?
It was simply a clause in the lease, stating that in the event of the law of hypothec being abolished the landlord reserved a power to himself to fore-rent the farm.

395. Earl of *Camperdown.*] Supposing that the law is abolished, will not the effect of it be that the tenant will have to pay up the year's rent that he is behind; that he will have to pay the rent for the current year, and that he will have within a very short period to pay the rent for six months?
He will pay the rent for two years within a very short time.

396. *Chairman.*] Might I ask if the farms which you let on those conditions were let at a rent about equal to the amount of the valuation, or had you to make any deduction?
I made no deduction; I just let them at the rent at which they were first offered.

 397. Lord

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397. Lord *Clandeboye.*] Is there much competition for land amongst those small tenants?
A great deal.

398. So that you are pretty well able to exact what terms you choose?
I never do. The farms are always let, unless for some good reason, to the sitting tenants, if they choose to have them; they are not put up to competition.

399. They are not advertised?
They are not advertised as a rule.

400. But you have said that there is a considerable desire to hold land, and considerable competition among those small farmers?
Yes.

401. Consequently, when you proposed to insert this provisional clause into your lease, you had no difficulty in inducing them to accept it?
None.

402. *Chairman.*] It is said very often by the opponents of the law of hypothec that the result of the law is to raise artificially the rents to such a height, that in fact it is very difficult for the tenant to make any profit; but the fact of your tenants being able to pay not only the rent due, but also the rent in advance, looks rather as if they had thriven under this law, does it not?
I believe they have.

403. Lord *Saltoun.*] What is the general extent of the farms on Lord Aberdeen's estates?
The largest would be 500 acres.

404. Is there no larger farm that 500 acres?
No single farm; and the general run would be about 150 or 200 acres. There are a great many smaller holdings.

405. Lord *Colonsay.*] Is it arable land?
Entirely arable.

406. Earl of *Camperdown.*] Have you often had occasion to put the law of hypothec into force?
Very rarely.

407. Lord *Clandeboye.*] Has this provisional clause been introduced into any lease of a large farm?
Yes; into all the leases that have been entered into since the time referred to.

408. And some of those have been leases of large farms?
They have been leases of large farms.

409. Have the large tenants been as ready to accept it as the small tenants?
Quite so.

410. Earl of *Morley.*] Would not that affect the small tenants more than the large ones?
Yes.

411. Earl of *Camperdown.*] If the law of hypothec were abolishod, what is your opinion as to the position in which the landlord would stand as compared with other creditors?
I think he would not be in an equal position with them.

412. Do you think that it is an easy thing to make dealings in land between landlord and tenant ready money transactions, the same as between a shopkeeper and a purchaser?
It may be possible to do it, but I do not know that it would be advantageous for either party.

413. You would have to alter the whole custom of the country if you did so, would you not?
Precisely.

414. *Chairman.*] Supposing the law of hypothec were abolished, and the landlord put upon an equal footing with other creditors, so that it was necessary

sary for him to watch the tenant, and put in his claim whenever the rent was, we will say, a day overdue, would it not add considerably to the expense of management on large estates?

I believe it would, to a great extent.

415. Lord *Saltoun.*] Is there much ground still to be reclaimed in your part of the country?

On Lord Aberdeen's estate there is not, I should say, perhaps above 200 acres, and in the country generally there is not a great deal.

416. There has been a great deal reclaimed within the last 50 years, has there not?

I should think the area of the agricultural part must have been nearly doubled.

417. That has been principally done by small tenants, has it not?

In a great measure it has; they were the beginners of it.

418. Could they have done it without some such assistance as the law of hypothec gave?

I think not; because a great many of them had no capital except the credit which they had of their rent and their own physical strength, which went for so much more.

419. Lord *Rossie.*] They could not have borrowed money?

They could not have borrowed money, certainly.

420. Lord *Saltoun.*] And at the time when they reclaimed those lands, there was not much capital in the country, was there?

There was less certainly than there is now.

421. So that there was not capital for any large system of reclamation?

Not at that time to the same extent as there is at present.

422. So that, in fact, it was the small tenants, by their labour, and with the assistance they got from the law of hypothec, that brought those lands into cultivation?

There is no doubt whatever of that.

423. Earl of *Minto.*] Is there a strong feeling amongst the tenantry on Lord Aberdeen's estate in favour of the continuance of the law of hypothec?

I do not think there is any very strong feeling one way or the other; they are quite satisfied with it.

424. Lord *Clandeboye.*] Does the landlord build the farm buildings on the small farms?

They have been mostly built by the tenants themselves.

425. At the expiration of the lease is there any compensation given to the tenant?

The arrangement was that the tenant should receive half a year's rent for buildings at the end of the lease if they were built according to certain conditions.

426. Earl of *Doncaster.*] The practice has been to give the slates and lime, leaving the tenant to put them together, has it not?

The practice has been to give slates, and sometimes wood, and the tenant goes to the expense of putting them up.

427. Lord *Clandeboye.*] Then that is in itself a security to the landlord of half a year's rent?

To a certain extent it is, but that is done away with. That is an arrangement which was made some time ago, and which exists still in some cases; but in all the leases entered into now, the buildings belong to the landlord, and the tenant has no claim upon them at the end of the lease, having had his claims for meliorations discharged.

428. Earl of *Camperdown.*] Do you think it is the usual practice over Scotland, that the buildings on small farms should be built by the tenant?

I do not know exactly what is the practice, but I think, generally, they are built by the tenant.

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429. *Chairman.*] Is it not considered in our part of the country, that the system of buildings being put up by the tenants, and of their having a claim for what they call ameliorations, is rather an antiquated, obsolete and bad system?
Yes; and I think it is being bought up.

430. Earl *Graham.*] Was not the origin of it, in reality, that that land was not cultivated at all some 50 years ago, and that those leases were given to very small tenants, with the expectation of the tenants bringing that land into cultivation?
Certainly, that was the intention.

431. Earl of *Camperdown.*] And during the first 19 years the land was let at a nominal sum, was it not?
It was very low rented.

432. It being understood that those erections on the land were, as it were, part payment?
Perhaps that may have been the understanding.

433. Lord *Saltoun.*] But for the great part of those buildings on the land, the small tenants were paid at the termination of the lease, were they not?
They were paid for to the extent of half a year's rent.

434. They were paid for to the extent of whatever might have been the agreement?
Precisely.

435. The agreement I think, on an entailed estate, is to the extent of two years' rent, if it is necessary, is it not?
It is.

436. Lord *Clandeboye.*] What is the length of the lease?
Nineteen years.

437. Lord *Rossie.*] Are all the leases 19 years?
They are all 19 years, except for very small possessions. There is a reservation in their case, that the landlord may resume possession at any time should he see fit.

438. Lord *Saltoun.*] It is a very customary thing, is it not, to give a lease for seven years and a promise under certain conditions, there being in fact an agreement in that lease, that it is to be extended for another 12 years if those conditions are complied with?
I am not aware of that.

439. Lord *Colonsay.*] Is there another way, by giving a lease for a longer time with a break in it?
It is very seldom done, I think.

The Witness is directed to withdraw.

Mr. WILLIAM SCOTT is called in; and Examined, as follows:

Mr. *W. Scott.*

440. *Chairman.*] You are tenant of the farm of Timpendean, in Lord Lothian's estate, are you not?
Yes.

441. May I ask what is the amount of your rent?
About 800 *l.*

442. What is the term of entry, and the date of payment?
Entry at Whit Sunday to the grass and fallow and separation of the crop, and the payment is at Lammas twelvemonth, nearly 15 months after entry.

443. Earl *Graham.*] Do you enter the arable land at Whit Sunday?
The portion that is not under crop; the outgoing tenant gets the corn crop.

444. *Chairman.*]

444. *Chairman.*] You gave evidence before the Royal Commission, did you not, against the law of hypothec?
Yes.

445. Are you still unfavourable to the law?
Yes.

446. Will you give your reasons?
Because I think it is a class law, quite in opposition to the principles of free trade, which have been the aim of this country for a good while now, and I think landlords, of all classes, need the least protection.

447. Earl of *Camperdown.*] Then your opinion is the same, I suppose, with regard to the urban hypothec as well as agricultural hypothec?
The urban hypothec is equally wrong in principle; but it is not so pernicious in practice in respect that the rent of a house is a small item to the means of a debtor compared with what the rent of a farm is.

448. *Chairman.*] You stated that you consider the law wrong in principle; but now you say you consider the urban hypothec not so pernicious in practice; will you point out to the Committee in what respects you consider the law of hypothec, as regards agricultural subjects, to be pernicious in practice?
I think it encourages a false competition for land, in the first place: it deters capital from coming into it, and it stops its improvement.

449. Earl *Graham.*] Will you explain how it does either one or the other?
It puts men in a position to offer for farms which they have not capital to farm properly.

450. *Chairman.*] But supposing a tenant to enter now, as in the case of the farms on the Lothian estates, and to get 15 months' credit; supposing he has a certain amount of capital left after paying for the crop on the farm, taking it as a valuation, has he not, by getting 15 months' credit from his landlord, a larger amount of capital to lay out upon the farm in the purchase of manures and other things of that kind, than he would have if the rent were exacted beforehand?
Decidedly. Lord Lothian is putting all his rents forward six months as the farms come out.

451. The rent is payable at the end of nine months, is it not?
It is payable now at the Candlemas after entry, instead of the Lammas, for the farms that have been out of lease lately.

452. That reduces *pro tanto* the capital which the tenant has to lay out on the improvement and stocking of his farm, does it not?
He may have sufficient capital to lay out upon his farm, or at least he ought to have it, or he should not take the farm; he should take a farm according to his means.

453. If he obtains this 15 or nine months' credit, as the case may be, is not his capital larger?
Decidedly it is larger by half-a-year's rent.

454. Then he has more ready money to lay out on the improvement of his farm, has he not?
Yes, of course; he must take a farm according to his means, knowing when term of entry and his term of payment of rent are.

455. Then I do not quite understand your objection, because it appears to me that so far from having less capital to lay out, a tenant in possession of a given sum has more capital to lay out under the present system than if he was required to pay his rent beforehand?
I quite admit that fore-renting a farm will require more capital for it.

456. Do you not think that if the right of hypothec were abolished, and the landowner placed in the same position as other creditors, he would be driven to have recourse to fore-hand rents in security?
That would be just a matter of arrangement; if he was particular in the choice of his tenants, I do not see that he would require from them any further

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fore-rents than nine months after entry; but that would be a matter for arrangement between landlord and tenant.

457. Earl *Graham.*] Would you, as a tenant, prefer to pay fore-hand rent rather than pay rent 18 months later?

If I were competing for a farm which was publicly advertised, I would certainly prefer that it should be fore-rented.

458. *Chairman.*] You say that a landlord may be particular in the choice of his tenants; you mean, I suppose, that he would require to be particular in getting men of capital?

Yes.

459. But supposing that he got a man of capital, how can he ascertain exactly what is the disposition of that tenant; the tenant may be a man of a speculative turn; and he may speculate largely, as some tenants do, not only in cattle which are fed on the farm, but in cattle for which he takes turnips and grass; he may pay a high price, and the price may fall, and he may fail in consequence; how is the landlord to ascertain beforehand the particular character of each tenant in that respect?

Unless the tenant comes from a great distance, I do not think that there is any great difficulty in ascertaining his previous character; but if he was a good farmer I do not think the landlord would be at any great loss, supposing the tenant failed just immediately before he paid his first rent.

460. You think the landlord would have no difficulty in ascertaining whether the tenant was a man of a speculative turn or not?

I do not think that there would be any difficulty at all.

461. Have you never heard of men who have embarked in speculations and failed, those speculations being unknown, not only to their intimate friends but even to their wives?

Yes, decidedly; I have heard of all classes doing that; but if he were a good farmer it would not be any loss to the landlord.

462. Lord *Saltoun.*] Why not?

Because he would have spent so much upon the land that it would be more than a year's rent better than when he got it.

463. Lord *Rossie.*] Do you think that that is often the case with tenants who fail, even men of capital?

They generally take the land at higher rents afterwards.

464. Do you think that the land is improved by a tenant having had possession of it. Although he speculates, as the noble Earl said, in cattle or other things, does he not starve his land, or does he benefit his land?

He may do either.

465. Lord *Saltoun.*] But to carry out your answer to its proper inference, the benefit given to the land, then, is to stand in lieu of rent, so that if a tenant did so well to his land that he could return it at the end of his lease to his landlord immensely improved, he ought not to pay any rent at all?

I did not say that it would be the rents of a whole lease better, I said one year's rent.

466. Lord *Clandeboye.*] Taking such a case as Lord Aberdeen's estate, where there appears to be a very large number of very small tenants, of course, if the right of hypothec were to be abolished, then the main reliance of the landlord would be upon the solvency of his tenant. He would, as you have observed, be compelled to be very particular in the choice of his tenants?

Decidedly.

467. In such a case as I have alluded to, of a very numerous tenantry holding very small farms, might not that induce the landlord to consolidate those farms in the hands of responsible people whose solvency he could better secure than would be the case with very small tenants holding only 10 or 15 acres?

I think 10 or 15 acres far too small a farm.

468. But taking the actual situation of things as it has been described to us, would not that be the tendency on such an estate?

I do

I do not know that it would; if the tenants had been able to pay their rents hitherto, the abolition of hypothec should not make them worse off than they were.

469. It might make the landlord more particular and more nervous, might it not?
If they had hitherto paid their rents well I do not see why the landlord should find fault.

470. *Chairman.*] You have just said that you do not think there ought to be small holdings?
Not so small as 15 acres.

471. Why?
Because I think they cannot afford to keep a pair of horses to work it.

472. It is not so profitable?
No; and more than that, they generally set their children to work to make up the rent, instead of sending them to school.

473. But do you think that their chances of paying rent are as good as those of a large farmer?
Not upon so small a scale as 10 or 15 acres.

474. Therefore the enterprise of a small tenant is more precarious than that of a large one, is it not?
It may not be more precarious, but there is so much competition for those small places.

475. They have generally less capital, have they not?
They may not necessarily have less capital for the size of the farm.

476. But, as a fact, they generally have less, have they not?
Yes; they have not generally one-fourth of the capital that they ought to have; but in Lord Aberdeen's case they seem to have had too much capital when they built the houses upon the land, which is certainly a landlord's duty.

477. Is not that a mere conjecture of yours; have you ever seen the houses?
I have been in Aberdeenshire.

478. Have you ever seen them?
I did not know which were Lord Aberdeen's houses; but I have been in Aberdeenshire once and again.

479. Earl of *Camperdown.*] You say that you think that a farm of 10 or 15 acres is too small; that is to say, that you disapprove of small tenancies generally?
I disapprove of tenancies as small as that.

480. Is it not the fact that many men who are now large tenants, started originally as small tenants, and by their own energy, enterprise, and industry, have got on in the world?
It is a fact that some have done it; but where one has done it, twenty have gone backward.

481. You have, no doubt, been in the north of Scotland, and must have seen that the great proportion of the tenants are those very small holders of 10 or 15 acres?
There are large farms in the north.

482. But still the proportions are at least 50 to 1, I should think; for instance, on Lord Aberdeen's estate we have been told that there are at least 200 small holdings; it is not probable that he has 200 farms paying 500 *l.* or 600 *l.* a year; but, however, you are against this principle of small farming altogether, are you not?
Yes, of farms as small as 10 or 15 acres.

483. You said, just now, that you thought that this law deterred men from employing capital on the land, will you be kind enough to explain how capital is deterred?
By bringing in competition from parties who have no capital; others are deterred from taking their capital to it, because the profits are so small.

 484. You

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484. You are assuming two things; you assume first of all, that in every case the landlord takes the higher rent that is offered to him, and exercises no discretion of any kind as to what the real value of the land is?

Not in every case; there are landlords who do not do that, but there are some who do.

485. Do you think that the great majority of them do?

I think the great majority of land is too high rented; I want competition, but I want competition on equal terms; I want free trade competition.

486. Earl *Graham.*] Free trade competition is exactly what we want; but you do not want free trade competition; you want that the landlord should have no option upon the subject?

Perfectly; but abolish the law of hypothec, and then the landlord may take his choice of a tenant; I have no objection to that.

487. Do you mean to assert that landlords are such fools as to let large farms to men who have no capital, and refuse men who have a good capital?

It depends upon the rent offered.

488. Do you mean to say that, because a landlord got a little more rent, he would take a man without capital in preference to a man who had capital?

I have known a landlord take a man that actually became bankrupt before he got into the farm, and that shows that he might take a man without capital.

489. Lord *Panmure.*] Did that man become bankrupt by any money he laid out upon the farm, or by any other speculations?

He was actually so much in debt at the time that he ought to have been bankrupt, and he became bankrupt perhaps a month after he had taken the farm, and before he entered upon it.

490. Earl *Graham.*] What had the law of hypothec to do with that?

The landlord would not have taken the man without making due inquiry into his means.

491. Do you mean to say that, generally speaking, landlords do not inquire into the means, as far as they can, of the tenants they are going to take?

Some of them do, and some of them do not.

492. Do you mean to say that the generality of landlords do not inquire into the means of those who apply for farms, and take the man who is supposed to be likely to make the best tenant?

They generally take the offer into account as well as the means, and it is natural, so long as they are protected.

493. Earl of *Camperdown.*] Take such a case as you suppose, of a landlord who has a farm to let; he receives the offers with the firm determination of taking the highest offer, whether the man has capital or not, and he does so; what is the inevitable consequence of that; that the tenant becomes bankrupt. He first of all begins by starving the land; and then naturally, in a short space of time, he becomes bankrupt. Do you think that the landlord, in a short time, will not learn wisdom, and will not see that, losing a great deal, as he inevitably does by the bankruptcy of each tenant, he must have recourse to a wiser system, and see who his tenants are; and do you not think that that will right itself in time?

Well, it seems very difficult to learn some folk wisdom.

494. Earl *Grey.*] Do you consider it to be consistent with free trade principles that the State should prescribe to the landlords upon what system they should manage their estates?

I do not.

495. Do you think that it is consistent with those principles that they should be required by law to be prudent, and to choose tenants with capital instead of others?

Not at all.

496. Therefore, if under the present law the landlord is improvident, and chooses tenants without capital, that is his own affair, is it not?

Not at all under the present law, because he is protected at the public expense; at the expense of other creditors.

497. From

497. From whom is he protected?
From the law of hypothec.

498. What protection does that give him, except that it protects him for a single year's rental?
He can sequestrate for the present rent and for the next rent in security as well.

499. It protects him for the rent due, and for rent which has become due not more than three months before the conventional term; is not that the law at present?
He can sequestrate for the rent that is already due, and for the next half-year's rent.

500. That is for two half-year's rents?
Yes.

501. It protects him for one year's rent, but it gives him no other protection, does it?
That is surely quite enough, and too much.

502. May I ask what is the objection to giving him that protection? What unfair advantage does that give him?
He very frequently takes the whole, or almost the whole, means of the tenant, where the other creditors get nothing.

503. But you brought it forward as an injury to the public, that landlords should be allowed to let their land to tenants without capital?
Under the present law; I was taking the present law into account.

504. Is not that a question for the landlord's own consideration?
As soon as the present law is abolished, it is a question for the landlord's own consideration.

505. But, even under the present law, the landlord has to see that the land is not injured by a bad tenant, and he has the same interest in preventing the land from being mismanaged, has he not?
Decidedly; but the landlord runs no risk at the present time.

506. But I want to understand distinctly whom you consider to be injured by the existing law; is it those who are competing with the tenant with insufficient capital, or is it somebody else?
I consider both the offerers for farms and the public are injured. I mean those with whom the farmer deals, seed merchants, and manure merchants, and the parties who furnish tiles, and lime, and cake, and so on.

507. But I think I heard you say, in the earlier part of your examination, that if you were competing for an advertised farm, you would prefer competing under the arrangement of paying fore-rent?
Decidedly under the present law, because I would be pretty sure that the man who would be prepared to pay fore-rent would have some capital.

508. You wish to have fewer competitors in the market against you, and you think that it would be therefore for your advantage that it should be restricted by two persons who have not as much capital as yourself?
I only wish to be restricted from those who have not enough capital for the farm. I do not care how many competitors I have.

509. But is it not, on the other hand, for the interest of a man who is a clever farmer, but not a very large capitalist, that he should be able to compete for a farm, if he is confident that he can manage it satisfactorily?
He ought to take a farm according to his means.

510. But it is for the interest of that man that he should be allowed to compete for that farm, is it not?
If the farm is according to his means, it is both for his interest and the landlord's that he should compete; but if the farm is beyond his means, then it is for the interest of neither, if the law were abolished.

511. But it is for the interest of the landlord, is it not, that as many persons as possible should be able to compete for the farm?
Decidedly.

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512. And is it not also for the interest of the poorer class of tenants that the law should be such that the landlord may feel that he can safely give them a chance of taking farms?

Perfectly; but that would be making class law.

513. Therefore the persons who really, according to your view, suffer by the existing law, are the rich farmers, who would have a better chance of getting farms on favourable terms if men of smaller means, but of intelligence and activity, were excluded from favourable competition?

From competition to which no person ought to be entitled.

514. Are there not many farmers now holding large farms in Scotland who have risen from very small means under the advantage of the present law?

There are more that have risen in spite of the present law, I think.

515. Whether they have risen in spite of it or in consequence of it, is it not the fact that at present there are many farmers who from very small beginnings have come up now to be the occupiers of large farms?

There are some.

516. You know some such persons, I have no doubt?

Yes, I do.

517. Are there not men who have been shepherds and stewards of farms who have risen by their own intelligence and perseverance?

Yes, but far more have gone backwards.

518. And have not many of those men in the outset of their career found it a great advantage to be enabled, by the existing state of the law, to obtain farms upon favourable terms?

Everybody wants to get land on favourable terms if they can get it.

519. Do not those persons consider now that they are enabled to compete for farms more easily than they would if fore-rents were required?

They can compete for a large farm more easily when it is back-rented than when it is fore-rented; but then they would just take a less farm if the farms were fore-rented. Perhaps instead of taking a farm with 300 acres they would take one of 200 acres.

520. But is not the result of the answers that you have now given to my questions this: that the great benefit that you look to from an alteration of the law would be practically restricting the competition for farms to men who have in your opinion sufficient capital to cultivate them?

Perfectly.

521. Lord *Panmure.*] You said just now that you considered that the land in Scotland was generally too high-rented; I presume you have studied the results of the letting of land in the various counties of Scotland?

Yes, I know a good deal of the land in different counties.

522. Is it your opinion that the land in Scotland generally is let at too high a figure?

I think it is let at a rent at the present time, taking it generally, that keeps men of capital from coming to farm it.

523. Earl of *Camperdown.*] Is agriculture in Scotland declining at the present time?

I am not saying that it is declining, but I say that it would improve very much faster but for the law of hypothec.

524. Lord *Panmure.*] I wish to know whether, in consequence of the present law of hypothec, the tenant entering upon a farm has less credit at his banker's than he otherwise would have, in enabling him to borrow the capital in order to start upon his undertaking. Under the law as it stands at present, supposing a man wanted to raise 500 *l.* or 1,000 *l.* for the purpose of enabling him to enter upon his farm, would he have less facility for doing it than if the law of hypothec were abolished?

Decidedly; he has less facility at the present time than he would have.

525. If

525. If the law of hypothec were abolished, and he applied to a bank to advance him, say, 1,000 *l.* or what was necessary to stock his farm, he would have to pay interest upon that, would he not?
Decidedly.

526. But under the present state of the law, does he not get credit from his landlord for at least 15 months, without the payment of any interest?
I think he pays a very large interest.

527. Will you point out to me how he pays anything to the landlord until the first rent is due, namely, at the end of 15 months?
When we are offering for farms, we take into account the period of payment of the first rent, if it is 9, or 15, or 18 months, and we make the rent accordingly. We say so much capital, and of course we make our calculations accordingly; but by the rent being deferred to 18 months, of course the farmers feel that they are enabled to offer for that farm more than they would be, if the rent were payable at six months.

528. Is it not the fact that you are enabled to offer more, because you are enabled to put your whole capital into it, and get a return for it instead of going to a bank to borrow the money, in order to enable you to enter upon your farm?
If the rent is deferred, the rent is so much the bigger; we take that into account in offering.

529. Then, in your opinion, according to the present state of the law, the tenant would offer a higher rent for a farm than he would do if the law of hypothec was abolished?
That depends totally upon the circumstances, and upon the competition. If the law were abolished, it would be quite certain that it would be men of capital sufficient for the farm that would be competing for it. There would be no false competition then.

530. You know that there are in Scotland a number of gentlemen-farmers who follow the profession of land valuators; are you not aware that in the management of a vast number of the large estates in Scotland, before a landlord puts his farm in the market, it is valued by one or other of those land valuators?
I am quite aware of that.

531. And that, generally speaking, the rent put upon it by those land valuators (who are of your own profession) is about the figure at which the rent is finally fixed?
In some cases it is, and in some it is not.

532. Has it not become the case, very generally, all over Scotland?
No; I do not think it is generally the case.

533. If that were the case, you would not be justified, would you, in saying that the land under such management was too highly rented?
It may be too highly rented for all that.

534. Although let upon the opinions of this class of gentlemen, who being farmers, and none of them being landlords, practise the profession of land valuators?
It may easily happen for all that, that other land not so valued is let alongside of it, and the valuation must come to something like it, or the offer for the farm and the valuation will be far different, and they must be influenced to a certain extent by the land that is let alongside of it by public competition, and which has not been valued.

535. Lord *Saltoun.*] You said, I think, that every farmer ought to take a farm proportionate to his capital?
I think it the proper way; I mean not beyond his capital.

536. Is it your opinion that a good economical farmer, with a less capital, can take the same sized farm as a worse farmer with more capital; or is it the capital alone that decides whether a farm is to be taken?
They must both be taken into account.

 537. Still

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537. Still, is it not the case, that a clever man with less capital could thrive upon a farm where a man, who was not so good a farmer, with more capital would not thrive?

Decidedly; a practical man would be able to take a farm and to farm it properly with less capital than a party coming from another profession.

538. I am talking of the difference of men, and not of profession; all your friends of the same profession as yourself are not men of equal skill and intelligence or energy, are they?

Decidedly not.

539. And therefore there must be a great difference between them?

Yes.

540. Then a clever man with a small capital can farm his farm to the same advantage as a less clever man with more capital, can he not?

There may be a little difference; but there cannot be a great deal of difference.

541. Do you not know, in your own experience, that if one man has more capital than another, if he is a very clever and intelligent man, he goes ahead, where a stupid man, or a bad farmer, loses ground every day?

That is in the management; that is not the capital; for instance, if we are draining, a clever man cannot get the drains cut much cheaper than any stupid man.

542. I am not talking of any particular thing; but if a farmer has a lease, and is a clever, intelligent man with less capital, will he not, in the course of his lease, be a more thriving man, and be better off at the end of it, than an idle and unintelligent man, however much capital he may have?

Decidedly the clever man will be very much better off at the end of the lease than the stupid one.

543. Whatever capital each has at the beginning, and let the clever man have less capital at the beginning, and let the stupid, unintelligent man have the greater capital at the beginning, will not the clever man be more likely, and be, in fact, certain all through his lease, to do better than the unintelligent man?

Decidedly; there is no doubt about it; and that will occur in any profession.

544. Then, how would you make capital, and capital alone, apply to the size of the farm that a man is to take, because you have all along said that a man should not take more than his capital, applying capital as a fixed mark to regulate the size of the farm?

As I said, the practical man will do with less capital than the man who is unpractical, and the clever man will do with a little less capital than the stupid one; but still, however clever a man is, he cannot do without a certain amount of capital.

545. Then, a landlord in letting his farm ought to take all that into account, and not to be guided only by the capital, ought he not?

Decidedly.

546. You said that some poor men who were small farmers had risen, but that many had gone back; to what do you attribute the many going back?

To their taking the farms too dear, and without capital.

547. Not to their idleness?

Not at all to their idleness.

548. Supposing that there are four or five farmers on the same property, each having farms of from 40 to 60 acres, pair-horse farms, and that their rent is much about the same, and one of them goes ahead and becomes a large farmer, or that two out of the four or five go ahead and gradually become large farmers, while the others go back and do not become so, do you attribute that to the others having less capital or to high rents, or to what, supposing that they all start fair?

It may be attributable in that case to good luck, to a certain extent.

549. Do

549. Do you not think it is something more than good luck? Do you not think it is energy and hard work, or intelligence, which enables a man to take a large farm with less capital than another?
A little less, but intelligence without capital will not do the work. Intelligence must be there, but capital must be there also.

550. In the case of those four or five men who start fair, two of them winning the race and going on, do you not think that it is their own intelligence and hard work, and hard labour and industry that does it?
To a certain extent.

551. Then you do not think that the law of hypothec, which affects them all, has deterred the one or advanced the other?
There are always exceptions to rules. Exceptions prove the rule, but I say it is generally the exception if they have succeeded.

552. Lord *Rossie.*] Do you consider that small farms yield as good returns as large ones, proportionately?
I do not see why they should not.

553. Are not the expenses on a small farm larger in proportion than on a large one?
If you have a farm of 200 or 300 acres, the expenses will be just as large in proportion as if you had 2,000 acres.

554. But do you think the expenses are not larger on a smaller farm than on a larger one?
Decidedly.

555. Therefore you would wish a friend or a son of yours (if you have one) to take a good-sized farm rather than a small one?
Decidedly.

556. Supposing you or any farmer had a large family, and wished to start his sons, and to take another farm, and did not wish to withdraw his capital from the farm which he had, would it not be an advantage for him if he could get an advance of money?
Yes, it would be an advantage to get an advance of money.

557. If the law of hypothec was abolished, how would he get it?
I think he would get it far more readily if the law were abolished.

558. He would have to pay a good interest for it, would he not?
Not so much as is paid under the present law of hypothec.

559. But if the landlord advances it, as he does in fact under the law of hypothec advance it, is it not a great advantage to the tenant?
He advances it, but he charges a very high percentage, I think.

560. What is the very high percentage which the landlord charges?
I think in nine cases out of ten, 10 per cent. is charged. The longer the rent is deferred the higher rent in proportion is given.

561. But if, as a noble Lord has said, landlords let farms, on a valuation by competent men, not taking a higher offer by any means, but being quite satisfied with a good tenant, how is it then that you say that the tenant pays 10 per cent. on that advance in that case?
He gets the use of that money in the first place. Then he can take a larger farm in the second place, and that is a temptation.

562. But perhaps if he has 1,000 *l.* of his own, not having to pay rent until he gets return for that money laid out on the land, it may be equal to another 1,000 *l.*, or another 500 *l.* or 600 *l.*, may it not?
It is just half a year's rent, or a whole year's rent, whatever the length of time might be.

563. Whereas otherwise he would have to borrow or pay out of his capital?
Yes.

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564. And that is not an advantage, you think, to anybody having a son to start in a farm?
I think it is very doubtful whether it is an advantage to have it. It is no advantage to the tenant to have deferred rents.

565. Is it no advantage to have 500 *l.* or 1,000 *l.* advanced to him without paying any interest for it?
If he can get it without interest it is certainly an advantage.

566. How does he pay any interest?
The valuator in valuing a farm must necessarily be told when the rent is payable. If it is fore-rented, the valuation will be less than if it were back-rented.

567. Do you think that any valuator in valuing land would take into account the fore-rent?
Most decidedly.

568. Then he does not look to what the land yields, but he looks to what the rent is?
He must look to when the rent is payable. For instance, I took a farm some six weeks ago for 1,800 *l.* The rent hitherto has been payable 18 months from the time of entry. It is now put at 12 months after entry. If it had been kept at the old rent, I would have saved 900 *l.* during the whole lease; and that was naturally taken into account in the rental offered for it; 5 per cent. on a half year's rent was 45 *l.* a year, and the person valuing the farm would take that into account.

569. Was it valued?
Yes, it was valued.

570. Was there a lower rent put upon it than there was before?
No, not lower than it was before.

571. Lord *Saltoun.*] But was it not a lower rent than you otherwise would have paid?
It would have been higher rented, if the rent had been 18 months deferred as it was formerly.

572. You got it so much cheaper?
Of course I saved the interest of 900 *l.* during the lease, and it was entitled to that amount; to 4 or 5 per cent. on the 900 *l.*

573. Earl of *Doncaster.*] At the termination of the lease, when is the last half year's rent payable; is it payable at the Whit-Sunday, when the tenant leaves the farm, or has he nearly a year to pay it in?
It is payable six months after leaving the farm.

574. That is after the reaping of the crop?
Yes, after the crop is reaped.

575. Lord *Abinger.*] With regard to sequestration, do you happen to know any instance in which a landlord has sequestrated his tenant's crops?
There have been 10 or a dozen sequestrations in the county of Roxburgh within 12 or 13 months.

576. Lord *Saltoun.*] Has the matter been pushed to the sale of the crops?
They have come or are coming to sale; I think, if I mistake not, that there have been eleven sequestrations in the county of Roxburgh on agricultural subjects within 13 months.

577. Earl of *Minto.*] Are you quite sure of that?
I am quite sure; I can give your Lordships the papers on the subject if you wish for them.

578. Lord *Panmure.*] With regard to the system of valuing farms in Scotland, you say that when a valuator goes over the farm, he takes into consideration in valuing the farm the period of payment of rent; is that the practice generally in valuing farms?
I think it must necessarily be the practice.

579. But when I have seen a farm valued, I have seen the farm valued field by

by field, or half field by half field; a statement being made of what every acre was worth; some being worth 10 *s.*, some worth 20 *s.*, some worth 30 *s.*, some worth 40 *s.*, and so on; surely a valuator is valuing a farm analytically (if I may say so) upon what the ground will produce if fairly farmed, is he not?

I do not see how it is possible to value any farm without knowing the period of payment of rent as well as the entry.

580. Then you say that that is a material consideration, which the valuators of farms take into their minds when they are valuing land?

It necessarily must be.

581. Lord *Rossie.*] But is it the practice to do it?

Undoubtedly; I have valued farms for proprietors myself, and of course that is taken into account.

582. Lord *Saltoun.*] Are you a professional valuator?

I am more professional for myself than for the public; but I have valued, though not as a professional valuator.

583. Lord *Rossie.*] Have you stated that in your valuation?

I knew the period of payment of rent before I gave in my valuation.

584. Lord *Saltoun.*] Have you valued farms for neighbouring farmers or for proprietors?

For both.

585. *Chairman.*] I understand you to say that a farm under the present law can be worked for a less capital than if the law of hypothec were abolished, and that that law enables a man of less capital to take and work a farm?

It encourages landlords to take tenants with less capital, but it does not enable a person to work it with less capital; if the farm is fore-rented, of course the tenant requires a little more capital; but that is an arrangement between landlord and tenant.

586. If they were fore-rented they would require more capital than under the present law?

If they were fore-rented they would require more capital.

587. But assuming that fore-renting were the result of the abolition of the law, then would not more capital be required to work a farm than under the present system, when 15 or 18 months' credit, as the case may be, is given?

Yes, decidedly.

588. If the same result could be obtained, and equally good crops could be grown with less capital, is not that a positive advantage?

They would not be grown with less capital.

589. I thought you said just now, that if farms were fore-rented, more capital would be required in order to work those farms?

You are borrowing in the one case from the landlord, and paying interest upon it, and in the other you are either taking your own money or borrowing it from some person else.

590. I understood your case to be that the present law of hypothec encouraged landlords to take men of small capital who competed and unduly raised the rents against men of large capital?

Yes, but they are paying interest to the landlord for that capital.

591. I was not asking what interest they paid, but whether more capital was required?

Decidedly; if a farm is fore-rented it requires more capital; there can be no mistake as to that.

592. You said that the landlord required no protection, because in general, where a tenant failed to pay his rent, and had to leave his farm, the farm was let at an increased rent?

That is generally the case.

593. In the case which I put to you, of a man who is speculative, who is, in fact, more of a cattle dealer than a farmer, would not a farm be more apt to deteriorate and to run out?

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If he neglected his own business, of course it would deteriorate; but it is the landlord's look-out, in letting his land, to choose a proper tenant.

594. You think that the landlord is bound to look out and ascertain exactly, not only what the tenant is at the present moment, but to foresee what will happen and what changes will take place during the man's occupation; do you think that it is in the landlord's power, not only to obtain a man of capital, but to obtain a tenant who, he will be quite sure, will not enter into speculations during the term of his lease?

Because he is entering into speculations, it does not necessarily follow that he is neglecting his farm; but it is very seldom that a good tenant at the beginning of a lease becomes a bad one afterwards.

595. Your experience is mostly, I think, with regard to large farms; small arms are rare in the border counties, are they not?

We have them from 15 to 20 acres; but those are quite the exception unless around the towns. In the more rural districts there are perhaps none below 100 acres.

596. Do you consider that the opinion which you have expressed with regard to hypothec is general in Roxburghshire?

Yes.

597. And in Berwickshire?

Yes; in both counties.

See Note below.*

598. Do you know Mr. Wilson, of Edington Mains?

I do.

599. He is a man of very large capital, and paying a very large rent, is he not?

He pays a considerable rent, but I know nothing as to his capital.

600. He is considered a first-rate farmer, is he not?

He is considered a great authority on farming.

601. Did he not give evidence before the Commission in favour of the law of hypothec?

To a certain extent.

602. Was he not strongly against its abolition?

He was against its total abolition at that time.

603. Earl *Graham.*] You said that you thought the law of hypothec was very unfair upon the public; of course you alluded to creditors, such as seed merchants, and so on. Do you not think that they stand upon a different footing from a landlord, inasmuch as if a seed or guano merchant sells a quantity of guano, he can, within a month, or two months, or three months, claim payment; or he may claim ready money; and if he thinks that the buyer is getting into difficulties, may he not come at once upon him and get payment for it; whereas a landlord can get no payment for six months or a year after?

The guano merchant and the landlord are placed upon a different footing; the one only rents the occupation of his land, while the other sells the whole commodity.

604. That makes no difference, does it?

I beg your Grace's pardon; I think it makes a very material difference. He is giving away, in the one case, both principal and interest, and in the other he is merely giving interest.

605. But the guano merchant will get everything back, whereas if the guano merchant gets everything before the time of the rent being due, the landlord will get nothing at all, so that there is a risk which places them on a different footing?

If the landlord does not get the money, he has certainly got the manure, if it is put upon the farm.

606. If

* The Chairman has since received a letter from Mr. Wilson, in which he states that he is now in favour of the abolition of the law of hypothec.—*Vide* Appendix

606. If the landlord could have weekly tenants, as in a town, he would be upon the same footing as the man who sells goods to the person, but as he cannot get anything for a year to come he is not at all upon the same footing; is not that so?

That is an arrangement between landlord and tenant, the same as the other is. If I am going to take a farm, it is an arrangement between the landlord and myself when the rent is payable, and it is in the power of the landlord to make it fore-rented, the same as it is in the power of the guano merchant to make his money payment a ready money payment.

607. Lord *Panmure.*] Supposing that the law was changed, do you imagine that the guano merchant and the seed merchant would give their guano and their seed to a tenant-farmer a bit cheaper than they do at present?

It might be very little cheaper, but it certainly ought to be something cheaper, because they do not run the same amount of risk.

608. Do you think that where a small landed proprietor of an estate of 700 or 800 acres farms his own land, and his creditors have recourse to his land for all the debts he may owe them, he at this moment gets his guano or his seed one halfpenny cheaper from the guano merchant or the seed merchant than the tenants of the neighbouring farms?

I do not know that he does; the good generally have to pay for the bad.

609. But that argument, that owing to the increased security for the payment of their bills, the guano merchant and seed merchant would deal more leniently with the tenant, is rather in word than in fact, is it not?

I do not see that. If the guano merchant had less risk to run, he could do with a less profit.

610. But I ask you, as a practical man, whether you think that the abolition of the law of hypothec would make the least difference to the tenant as to the price of his guano or his seed?

That is a matter which none of us will be able to know till we try it.

611. Earl *Graham.*] I believe you hold a farm of 800 acres?

Five or six times of that size.

612. But you have several brothers also, have you not, who have farms?

Yes; I have some other farms myself.

613. Your father, I believe, began with small means?

Yes.

614. Then the law of hypothec has certainly not done your family any harm?

I think it has. If your Lordships will read the evidence which I gave before the Commission in Edinburgh, you will see that my father lost the first farm which he had by a party taking it without sufficient capital, who only remained a couple of years in it; and that, I think, was decidedly a loss.

615. But your father commenced with very little capital, did he not?

Yes; I am saying that he lost his first farm at the end of the lease, instead of the lease being renewed. A party took it with insufficient capital; and he was one who I am quite sure never would have been taken for the farm but for the law of hypothec.

616. Was it right that your father should have his first farm; is it certain that he had quite sufficient capital according to your present views?

It seems that he had sufficient capital to pay everybody.

617. Lord *Rossie.*] That was under the law of hypothec, of course; he did not pay for 15 months, I suppose?

He paid at nine months.

618. Lord *Panmure.*] If he had been called upon under the present law to pay fore-hand rents, would he not have had some difficulty in starting?

It is a very difficult question what is fore-hand rent. Fore-hand rent is generally called at Candlemas after entry, and that was the time of payment which my father had.

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619. If he was called upon to enter, say at Whitsuntide, on his grass land, and to pay a rent in the November following for a crop which he had not realised, I should call that a fore-hand rent?

My father paid at Candlemas.

620. Lord *Abinger.*] I think you stated a short time since that you had been in the habit of valuing farms both for landlords and for tenants, and that in those valuations you have always considered the point whether the rent was beforehand, or at what time the first half year's rent was to be payable. Supposing that to be what you stated, what is the percentage of increase of rent that you would put upon the valuation, in proportion to the credit which was allowed by the landlord to the tenant upon his entering the farm?

I would put five per cent. on the half-year's rent upon the period of payment.

621. Do you mean five per cent. per annum upon any sum that is payable?

Five per cent. on a half-year's rent. If the year's rent is 1,000 *l.*, five per cent. on a half-year's rent would be 25 *l.* difference in the rent, of course; if it were 12 months, it would be 50 *l.*

622. Then do you mean that you put on at the rate per annum of five per cent. or 10 per cent., because if you charge 5 per cent. for six months it amounts to 10 per cent. per annum?

Five per cent. per annum on the half-year's rent.

623. But do you not think that if the landlord grants that advance, and practically advances that sum of money to the tenant, he has as much right to the interest as if the tenant got it anywhere else? Is the tenant in a worse position from his landlord lending him the money, than if he had to borrow it from a bank?

He would be in a worse position in this way: that if he is short of money in the one case, the creditor would get a better dividend than in the other.

624. But I am talking of the man himself?

He is in a worse position to get money or goods for his farm.

625. Do you think that a man would be in a worse position to get money from his banker if he already owed his banker 500 *l.* than if he owed his banker nothing, and came into his farm with the privilege of being allowed to pay his rent six months after date?

I do not think he would be less likely to get it if he was fore-rented, because there would be just the same risk to run.

626. But you said that it would be more difficult for him to obtain money from the bank if the landlord allowed him six months' credit, and that you thought he would get money more easily from the bank though he had got money from the bank before; it would make no difference to the man, would it, whether he owed the bank the money or whether he owed the landlord the money?

It would make no difference to the man to whom he owed the money, if he did owe it, but it might make a difference to his creditors.

627. Earl of *Morley.*] In the case of mortgages, if this law of hypothec was abolished, would it not be much more difficult for a landlord to raise money upon land?

I do not think the difference would be perceptible. It is not usual for landed property to be borrowed upon to its full value; and, in the next place, proprietors scarcely ever have four or five tenants failing at once. There would be as much from the good tenants as would pay the interest.

628. *Chairman.*] I suppose that the question of lending money upon heritable securities is not a question to which you have particularly turned your attention?

I have thought of it.

629. We have had evidence from solicitors and people of that kind, that it would be very much more difficult for the landlord to obtain money for the improvement of his estates or for other purposes; those persons, I presume, you would consider to be more cognizant of the matter than yourself?

I think

I think it would make scarcely any perceptible difference a large landed proprietor having, perhaps, one tenant failing in a year.

630. You assume that only one tenant fails in the year; but may not a great many fail?

On one estate I think it would be certainly quite enough.

631. Lord *Clandeboye.*] You stated, did you not, that the present law discourages the application of capital to land?

Yes.

632. What do you consider is the per centage which an agriculturist should look for on his investments?

That is a question that ought to be reserved for farmers, and not given to the public, I think.

633. Lord *Saltoun.*] If this law were abolished and fore-rents were the consequence, do I understand you to say that a man having to pay the rent beforehand, and requiring more capital, could not take such a farm as he would occupy under the present system?

He could not take the same farm if it were fore-rented; but he would just take a less one in proportion to his means.

634. A man who had 500 acres would then take a farm of 300 or 400 acres?

Yes.

635. Then a man who had 40 acres would have to take something under that, I suppose?

Yes.

636. And a poor man who has a small farm would have to descend to a labourer's condition, would he not?

I think he would ascend.

637. But, however, he must become a labourer without a farm at all?

Yes; I know of one farm in my own district where there have been I should think, within my recollection, at least a dozen tenancies from shepherds and stewards, and such like, and every one of them has been obliged to give up the same farm from taking it with too little capital.

638. Lord *Rossie.*] What sized farm are you speaking of?

It would be about 130 or 140 acres.

639. Lord *Saltoun.*] But taking the farmers of 40 or 50 acres, do you mean to assert as a general rule that all the pair-horse farms in Scotland are constantly changing hands?

Not at all; I do not say that they change hands more than the larger farms do; I am giving an instance of parties taking land without sufficient capital, and I say that instead of descending to be a labourer or a shepherd, they would be in a much better position. They had saved a little money when shepherds and stewards, which they lost when they became farmers.

640. Then they had better have remained shepherds and stewards?

Yes.

641. Then they had better not rise?

They had better not have changed.

642. Lord *Rossie.*] The expenses of working a farm now are larger than they used to be, are they not?

Very much; everything is more expensive. It takes double the capital that it took perhaps 30 years ago. There is so much manure, and cake, and everything to apply to the land now, that it requires a very different capital now from what it required 20 or 30 years ago.

643. Earl of *Minto.*] In order that there may be no misunderstanding as to your opinion, I wish to ask you this question: you are a great friend to free competition on general grounds, are you not?

Yes.

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644. Your objection, as I understand, to this law is that it affords an artificial encouragement to the competition of persons who have insufficient capital, and I imagine that your objection would be equally great, would it not, if there were the same artificial encouragement given to the dealers in manure, or in any other commodity, as is now given to the candidates for farms?
Decidedly.

645. Lord *Colonsay.*] Did I correctly understand you to say that you did not think the deferred rent was any advantage to a tenant instead of fore-rent?
If he has capital for his farm, it is no advantage at all.

646. Generally speaking, you think that a deferred rent is not an advantage to a tenant?
It ought not to be an advantage.

647. But as a general proposition, do you think that a deferred rent is not an advantage to the tenant?
It is a question that is almost impossible to answer; if I were answering it for myself, I would rather have a farm fore-rented.

648. Do you think that it is an advantage to the landlord to have the rent postponed?
Yes, if they put it to public competition.

649. Supposing there were no hypothec at all, do you think it would be an advantage to the landlord?
I am merely making the remark, and I am not referring to hypothec at all; if it is put to public competition, a deferred rent brings more competitors.

650. I am not talking of competition, but I am putting a proposition; if you let a farm to a tenant and he pays a deferred rent, is that a gain to the landlord?
Decidedly, when there is more competition for it.

651. I think you said that a deferred rent enabled a man of small capital to work the farm?
Decidedly.

652. And if he is a man of skill, it enables him to do with a small capital what otherwise would have required a large capital, does it not?
It enables him to do with less capital, but at the same time he has the interest to pay.

653. I am not talking about interest just now; but does it not enable him with a smaller capital to produce the same out of the land as might have been produced by a larger capital if the rent had not been deferred?
Decidedly; there can be no mistake about that.

654. Do you think it a disadvantage to the country that the produce of the land should be produced by a small amount of capital, or do you think that a larger amount of capital should be required to produce the same result to the country?
There would be no less capital required in the country.

655. But if the country receives the same return out of the produce of the land by the application to it of a small portion of the capital of the country as it would receive by the application of a larger portion of the capital of the country, is not the country a gainer?
Decidedly; but that is a literal impossibility; the landlord wants the money, and of course if the landlord got the money earlier it would be applied to some different purpose.

656. If the smaller capital is applied to the trade, and with that small capital so applied to the trade, he produces the same results as by applying a larger capital to that trade, is not the profit and the benefit both to the country and to the tenant greater?
You must take both the landlord and the tenant together in calculating the capital required for producing those results.

657. I am

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657. I am talking of the interest of the farm and the result to the country?
You must take into account the production of the crop, and in the production of the crop, both the landlord and the tenant must be taken into account; there is no less capital required between them. [*See* Note below.*]

The Witness is directed to withdraw.

Mr. JOHN CLERK BRODIE is called in; and Examined, as follows:

Mr. *J. C. Brodie*

658. *Chairman.*] You are a Writer to the Signet in Edinburgh, are you not?
Yes.

659. Are you a commissioner for some very large estates?
I am.

660. Lord *Panmure.*] You are acquainted with the nature and operation of the law of hypothec in Scotland, are you not?
I am.

661. We have been told, and we have read in various statements here and elsewhere, that that law is an exceptional law; do you consider that the law of hypothec in Scotland can be in any manner called an exceptional law?
I do not.

662. It is part of the common law of Scotland, and it has also been recognised by a special statute, has it not?
There are statutes which recognise its existence, and it is also akin to a law in existence in England, which is called the law of distress; and it exists I believe in a good many countries on the Continent.

663. It exists over other subjects than merely agricultural produce, does it not?
Over several other subjects.

664. Can you state of your own knowledge whether a similar law, a law founded upon the same basis, exists in other countries as well as in Scotland and in England?
I cannot state it of my own knowledge, but it is so laid down. I have no personal experience of the laws of other countries.

665. The landlords' right under the law of hypothec is perfectly notorious to all parties who enter into any transactions with them, is it not?
Quite notorious.

666. Supposing a landlord wishes to raise money upon his estate, do you think that he would have the same facilities for raising that money if the law of hypothec, which is his security, were abolished?
Anything

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* The Chairman has since received the following letter from Mr. Scott:—

My Lord, Timpendean, 19 April 1869.

I have now to submit to your Lordship the enclosed statement of facts in corroboration of my evidence as to the landlord's security for rent, which I hope you will lay before your Lordship's Committee, and if convenient append to my evidence, as I was not asked the question as to my expenditure on the land.

I have, &c.

The Right Honourable the Earl of Airlie, Chairman. *Will. Scott.*

I may further state that it has cost me during the last 12 months,—

	£.
For Drains, about	350
„ Lime, about	1,950
„ Cake (for feeding), about	1,300
„ Artificial Manure, about	1,140
„ Rye Grass and Clover Seeds, &c. &c. &c.	330

My total rental is above 5,000 *l.*, and with my brothers included about 15,000 *l.*

Will. Scott

Mr. J. C. Brodie. 14th April 1869.

Anything that tends to unsettle security for rent must interfere with the landlord's ability to raise money upon his estate.

667. In your opinion, does the law of hypothec give to the landlord any greater rights over his estates, or any greater preference to other creditors than that to which, as the owner of the land, he is strictly entitled?

I think it gives him no more than he is entitled to in reason and justice.

668. It extends only to one year's crop, does it?

Over the crop it extends only to one year's rent, and it is the rent of that particular crop.

669. You are manager of extensive estates, and you have had a great deal to do with the management of estates since the law was altered in 1867; have you had many instances of landlords acting upon the law of hypothec, and putting in claims in preference to other creditors?

The law of hypothec produces a feeling of security between landlord and tenant. The bringing it into active operation by sequestration, and still more by sale under sequestration, is comparatively rare; but in introducing a feeling of security between landlord and the tenant, its operation is most beneficial.

670. I believe that leases in Scotland are generally given for a period of 19 years?

They are.

671. Has that been more for giving the tenant the benefit of expenditure upon his farm than for any benefit which accrues to the landlord?

A period of 19 years is considered to be advisable in order to give the tenant a fair profit upon the expenditure which, it is presumed, under a lease of that duration, he will lay out upon the farm.

672. I think, under the present law, it is the practice in Scotland to exact from a tenant, on entering, no payment for crop, generally speaking, for 15 months, and on some occasions for a longer period?

That is so.

673. Then, in fact, the tenant receives the loan of 15 months' rent, and in some instances 21 months' rent of the farm during the whole currency of his lease at no interest at all?

Yes.

674. Is not that an advantage which tenants in general would prefer to having to go to a banker and borrow money upon a fixed interest?

Certainly they would, and to tenants it is a manifest advantage. Suppose the period to be 12 months, the tenants gain in interest upon a 19 years' lease is very nearly one year's rent, because 20 years' interest at 5 per cent. exactly replaces the capital.

675. All this objection to the law of hypothec has been got up within the last few years in Scotland, has it not?

Yes.

676. So far as following grain into the market was concerned, that, I suppose, you consider was an unjust privilege given to the landlord, and very properly abolished?

I think it was very properly abolished. If that privilege had not existed, we should probably never have heard of the present agitation.

677. Then, as a manager of estates, is it your opinion that the tenantry generally have derived benefit, or otherwise, from the law as it at present stands?

I have not the least doubt that they have derived very great benefit from it.

678. Has it led, in your opinion, to the granting of those long leases which have been so beneficial generally to the interests of agriculture in Scotland?

It is very well known that half a century ago the tenantry of Scotland were, comparatively speaking, men of little or no capital; and it is quite impossible to

to conceive that under those circumstances the landlords of Scotland would have let their land upon 19 years leases, if the law of hypothec had not existed.

679. Have not tenants entering upon farms capable of improvement, in consequence of this law of hypothec, been enabled to lay out sums upon the improvement of their farms, which they otherwise would not have been able to do?

Yes; the present tenantry of Scotland, either in their own persons or in the persons of their immediate predecessors, have derived, in my opinion, the greatest benefit from that law.

680. You have seen many farmers who have given strong evidence against the longer existence of this law of hypothec, and who are advocating the repeal of the law of hypothec; have you seen many of those farmers who have been in that position, to which they have been raised either by the benefit of this law of hypothec to themselves or their forefathers, holding the large farms which they hold at present?

I know several persons in that position.

681. Supposing that the law of hypothec were abolished, do you think that that would lessen the competition for farms, which is said by some to be too great at present?

In some cases it would lessen competition. I do not think the competition for farms is excessive at present.

682. Do you think that it would be rendered less if the law of hypothec was abolished; would it have the effect of depriving the landlord of as large a selection of tenants upon an advertisement of the farm as he receives at present?

It would operate to prevent parties with small capital from being able to offer for so large farms as they could otherwise offer for.

683. Then it would have the effect, would it not, of preventing active and industrious men from rising in the class of life to which they belong, from being perhaps originally labourers upon the farm, or tenants of small farms to become tenants of larger farms?

Yes. It would be attended in that respect with great disadvantages.

684. If the law of hypothec were abolished, and forehand rents were exacted, would not the effect upon farmers, who at present hold middling farms, as to their being able to remain in the possession, and to carry on the cultivation of those farms at the end of their present leases, be that they would have to pay the rent for not only the last half of the year of their current lease, but the first half of the year of their prospective lease?

They would.

685. Would not that be so severe a call upon men of ordinary capital and skill and activity, that many of them would not be able to renew their leases and to remain upon the land where their families may have been for years?

I believe that in many cases that would be so; the capital which otherwise they would expend upon the land would be absorbed in making those payments to the landlord.

686. If the law of hypothec was abolished, do you think that the conditions which landlords put into their leases with regard to the manner of cultivating farms would be more or less stringent than they are at present?

I have no doubt they would be much more stringent.

687. At present very little is said in the general currency of leases as to the mode in which a farm is to be farmed; as to the quantity of dung, for instance, which is required to be put upon it, and a variety of other terms of that description?

I have never seen any lease which specified what amount of dung should be laid upon the farm. The only provision which is usual in leases is that no manure made upon the farm shall be taken away from it; but everybody knows that if only manure made upon a farm were applied to it, the farm would be

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utterly run out. It is only the law of hypothec which enables landlords to allow tenants so much latitude in these matters as they do at present.

688. And if the law of hypothec was abolished, would there be more stringent provisions put into the leases with regard to the management of land than there are at present?

I have no doubt of it.

689. You have heard part of the evidence which Mr. Scott gave with reference to the law of hypothec injuring the claims of the manure merchants and other creditors of the farmers; do you think that the manure merchant, and the seed merchant, and other creditors of the farmer would be disposed to deal with the farmer upon better terms if the law of hypothec was abolished than they do at present?

I think it quite obvious that they would not do so.

690. In fact, would the tenant farmer get any advantage from the repeal of the law?

I think not. Tenant farmers are not the only customers of manure merchants, and the price is the same to all. I do not see therefore why an alteration which affects only tenant farmers should affect the price of the commodity.

691. Is it your opinion that the security which the landlord derives from the present law of hypothec runs very nearly upon all fours with all the securities which those who advance money upon estates and upon mortgages are entitled to receive?

I see no material difference. The proposal is that the landlord shall be deprived of the security which he has at present for his rent. Yet the law acknowledges, in various instances, the propriety of security being given; for instance, where money is lent upon a landed estate, there is the security of a heritable bond. Security has the same effect in all cases, that is it limits the amount available for the general creditors of the party granting the security. It is not alleged in the case of bondholders that the general creditors are injured by the granting of bonds, and that therefore security by bonds ought not to be allowed; and if security by bond is to be allowed to a heritable creditor, I cannot conceive upon what just ground the landlord can be denied the security for his rent. The security for his rent is over the subject which he entrusts to the tenant, and it is part of the arrangement between him and the tenant that that security shall be given. It does not appear to me that there is any more objection in point of principle to the granting of that security than to the granting of security by way of heritable bond.

692. The landlord in Scotland pays the larger proportion of public burdens upon his estate, does he not?

He does, with the exception of the poor rate, which he shares with the tenant.

693. Then, whether the landlord gets his rent from the tenant or not, he is liable for all the rates which are charged upon his land; the maintenance of the Church, the payment of the schoolmasters' stipend, the school-houses, and all those public charges are first charged upon him, are they not, whether he gets his rent or not?

They must all be paid though he should get no rent at all.

694. And, in addition to that, any money which he may have borrowed for the improvement of his estate or for other purposes has to be paid by him whether he gets his rent or not?

That is so.

695. Would you therefore consider it fair that he should not have fair and honest security for that rent, out of which he has to pay all those charges?

I would not. It seems to me, for the interest of agriculture, that you should maintain the system of long leases in Scotland, which has been of the greatest possible benefit both to landlord and tenant, and to the soil of the country; and I cannot see how it can be expected that you can maintain that system as it now exists, if you declare by statute that it shall be unlawful for the landlord to

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have any security for his rent. I say if you declare by statute that it shall be unlawful for him to have any security for his rent, because if you allow him to have the security, he is quite sure to take it, and it is only by making it unlawful for him to have the security that he can be deprived of it.

696. Supposing that it should be considered desirable to maintain the present right of the landlord under hypothec in Scotland, and the rights of landlords under the law of distress in England, would you see any objection to having a general law applicable to both countries which should apply to that subject?

I think if any alteration is to be made in the law of Scotland, it would be most unfair to make that alteration without reference to the state of things which prevails in England. It would be unjust to the landlords in Scotland to deprive them of the law of hypothec, if you are to maintain the law of distress in England; and therefore if any alteration is to be made in the law of hypothec, I think that alteration ought to be made upon due consideration not merely of the Scotch law of hypothec, but of the English law of distress, and of the security which a landlord, whether in Scotland or England, ought to have for his rent.

697. *Chairman.*] In your experience, have you known cases in which the tenant had got into temporary difficulties from low prices or bad seasons, or other causes of that kind (rinderpest is suggested by a noble Lord on my right), when landlords have been able, by the security they enjoy under the present law to give indulgences to the tenants?

I have known many cases of that kind.

698. Have you known cases of that kind in which the landlords would have been forced to press their rights at once, having been put on the same footing with general creditors, in which case those tenants would not have been able to meet the claims in full, either of their landlords or of the general creditors, but yet in which, in consequence of the indulgence which was given them, the tenants have been able to right themselves, and to meet the claims of all parties?

In cases such as your Lordship is alluding to, the law of hypothec has acted most beneficially both to landlord and tenant; it has often saved the tenant from very ruinous consequences which must otherwise have resulted.

699. It must also have acted advantageously for the general creditor, because in the case of a tenant becoming bankrupt and paying a few shillings in the pound, the general creditor would have suffered as well as the landlord, would he not?

Certainly he would.

700. Lord *Rossie.*] In managing estates, I suppose you prefer having those estates where the farms are a good size, do you not?

It altogether depends upon the part of the country. In a very large portion of Scotland you necessarily have not only small farms, but very small farms; and perhaps it is in those districts of country that the law of hypothec acts most beneficially. The law of hypothec is in those parts of the country to which I am now referring a very great benefit to the agriculture of the country.

701. And what would become of this district where there are a number of small farms, if money was not in fact advanced by the landlord?

It must interfere very much indeed with the agricultural arrangements at present subsisting; to what exact extent it would interfere with them, or what would be the precise arrangement that would be made under a new system, it is not easy for anyone to say; but this may be said, without any hesitation, that it would dislocate the existing relations of landlord and tenant, and be highly prejudicial both to the one and the other.

702. In collecting rents, you would rather have an estate to collect where the farms are large, would you not?

In counties such as East Lothian, Mid Lothian, or Berwickshire, where you have very large farms, the management is, of course, much more easy than in highland properties where there is a multitude of small tenants.

703. And you have to deal with men of more capital?

Yes, with quite a different class of people, men of considerable capital and some position; and in the other case with small people of very small means.

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704. Mr. Scott states that if the law of hypothec were abolished, there would not be so much competition for large farms; do you agree with him in that opinion?

No, I do not think Mr. Scott is right in that. His complaint is of men not bred to the business coming in and offering rents which he conceives to be higher than the land is worth. That could not be prevented by rents being made forehand. If the men have neither skill nor capital, their offers will be of no avail; but if they have capital, they may and will offer whether the rent be forehand or not; I therefore do not see that in the cases to which Mr. Scott alluded it is reasonable to suppose that forehand rents would have the effect which he anticipates, of preventing men from offering who have the ability to offer, and are determined to do so.

705. But it would affect men of experience as farmers, and prevent many of them from being able to offer, would it not?

It would prevent many a man who may have the skill and energy and ability in every way to manage a farm properly and beneficially for himself, and for the soil from being an offerer. That appears to me to be not beneficial to the public, but the reverse.

706. Mr. Scott also admitted quite truly, that the expenses of management of a small farm are heavier in proportion than those of a large farm?

There is no doubt they are.

707. Then taking Mr. Scott's view to be right, that there would be fewer competitors, the landlords then would have to reduce the size of their farms in order to admit of the farmers with less capital having a chance, and in order to get further competition for farms and not to be in the hands of large capitalists, they would have to reduce the farm so as to enable small capitalists to come in?

It might be so, but I am quite unable to see the injustice to a man of skill and capital in allowing others to compete with him for a farm. It is said to be against the principles of free trade, but upon those principles there should be free competition, and I think men of skill and capital are amply protected by the possession of that skill, because they know what a farm is worth, and they will not offer more, and I must say that in my experience they do not do so.

708. In the case of men with skill and without capital, would not their only chance be with the small farms?

No doubt a person thus prevented from competing for a farm, which under the present system he would be perfectly able to take, would be obliged to go lower in the scale, and to content himself with a farm of small dimensions.

709. Therefore, it would be an encouragement in obtaining small farms, the produce of which is procured at a greater expense?

It would have that tendency.

710. Earl of *Minto.*] You said that you thought that the law of hypothec in Scotland could not well be altered unless the law of distress in England were altered at the same time; what are the grounds of that opinion?

It seems to me that the landed proprietors in both ends of the island ought to be placed by the Legislature upon an equal footing. I believe that at present, having regard to the difference of system which prevails in the two countries, the law of distress and the law of hypothec are as nearly equal as could well be; and if it is considered that the law of hypothec should be abolished, I cannot conceive upon what just principle how it is that the law of distress can be maintained.

711. In fact, you would wish to bring the laws of the two countries, not only in this case but in other cases, into conformity?

Certainly; I think it important that, as far as may be consistently with the different systems that prevail in the two countries, there should be the same law in both ends of the island, and as the system in England has given no dissatisfaction, and worked well for the proprietary and the land, I think it would be improper to deal with the law of hypothec in Scotland by itself; I think you should take up the entire subject, and consider what would be a just and equal law for the whole country.

712. May

712. May I ask whether in what you say now you would include Ireland? Mr. *J. C. Brodie.*
Yes, Ireland may be exceptional in some cases, but I know of no reason for excluding it in this case. 14th April 1869.

713. Lord *Saltoun.*] Do you think that the advocates for the abolition of the law of hypothec in Scotland would be glad to accept the law of distress as it is in England instead of it?
No, I do not think so; the law of distress in England is, as I understand it, of this nature, that the landlord has an absolute security for one year's rent without any reference at all to crop; as against creditors his right extends only to one year's rent, but as against the tenant it extends to six years' rent. In some respects therefore the law of distress is more favourable to the landlord than the law of hypothec; the law of hypothec, as far as regards the stock upon the farm, may give a security for the past year's rent, and also a security for the current year's rent; but that does not occur frequently, because there is a security for more than one year's rent only where at a particular time of the year a proceeding has been taken which is necessary for that purpose. In my experience the cases are comparatively rare in which the landlord has a security even over the stock for more than one year's rent.

714. My question was only whether you thought the law of distress would be favourably received by those who wish to abolish the law of hypothec in Scotland?
I doubt extremely if Mr Scott, and other gentlemen who think with him, would be at all satisfied to introduce into Scotland the law of distress. I believe that they would much rather remain as they are.

The Witness is directed to withdraw.

Mr. JOHN CLAY is called in; and Examined, as follows: Mr. *J. Clay.*

715. *Chairman.*] You are Tenant of Kerchester, are you not?
I am.

716. And you are at present President of the Scottish Chamber of Agriculture, are you not?
Yes.

717. Might I ask what amount of rent you pay?
£. 3,600.

718. What is the time of entry, and the date of payment of rent?
They are nearly all different. At Kerchester I am 18 months; at Winfield, 18 months; at Wedderlie, 12 months; at Lantonlees, six months; and for grass land that we sometimes take we are allowed six months, with five per cent. discount off for ready money.

719. That is for grass parks, is it?
Yes.

720. At the rate of five per cent. per annum?
Yes.

721. Do you concur in the unfavourable opinion which Mr. Scott expressed as to the operation of the law of hypothec?
Yes; I am in favour of abolishing it.

722. Will you shortly give your reasons for that opinion?
In a tenant's point of view, it creates false competition; it puts credit against ready money, and I think that is not a sound principle.

723. Then, do you think it is objectionable that a tenant should have credit for his rent?
In competing for a farm, I would go at once to giving landlords the principle of fore-renting the farm.

724. Do you mean by fore-renting that a man should pay down half a year's rent in advance, supposing that he enters at Whitsunday?
Fore-renting, we consider in Scotland, is entering at Whitsunday and paying

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at Martinmas, on pastoral farms; on arable farms, it is entering at Whitsunday and paying at Whitsunday twelvemonths.

725. Earl of *Minto.*] That is, in fact, only six months' credit, is it not?
Six months' credit.

726. *Chairman.*] Of course it is a mere matter of contract, and of course if the landlord chose it would be open to him to say "I will not let a farm unless I have half a year's rent paid down at entry"?
Decidedly.

727. Do you think that would be a better arrangement than the present arrangement, under which you get nine, or 15, or 18 months' credit, as the case may be?
I think not so much for the tenant; but the general public are not put in a sound position.

728. Why?
Because if anything goes wrong with the tenant, the landlord gets his 20 *s.* in the pound, while the manufacturers of manure, and the saddlers, joiners, blacksmiths, and so on, are only receiving a dividend on the principal.

729. But is there not this difference between the rent and the claims of other creditors, that every one knows what is the amount of rent to be paid, and therefore the dealers who supply goods to the farmer can take that into consideration; while on the other hand, it is impossible for the landlord to ascertain what may be the amount of the tenant's liabilities.
It is difficult for either the landlord or the people who supply the farm to know the tenant's liabilities.

730. But do not the people who supply the tenant know exactly the amount of rent which the tenant has to pay?
They may do that.

731. A landlord, on the other hand, cannot possibly know the liabilities which the tenant may have?
He has equal privileges to know, as well as any of the people that he employs and buys from.

732. But is there not that difference between the position of the landlord as against the general creditors, and the position of the general creditors as against the landlord, that the general creditor knows exactly the amount of the landlord's claims, and can take them into account; but that the landlord cannot know the amount of the tenant's liabilities?
I think if any one has a privilege it is the landlord.

733. I am not speaking of a privilege, but I am asking whether the general creditor does not know the exact amount of rent which the tenant has to pay, and therefore can take that into his calculation?
I do not know that the general public know the amount of rent that we pay.

734. Is there not a valuation roll published in every county?
Yes, but everybody does not see it.

735. But is it not accessible?
It is accessible.

736. Cannot people possess themselves of a copy of the valuation roll upon payment of 7 *s.* 6 *d.*?
I believe they can see it; but as a question of practical working, I do not believe they do inquire into the rents.

737. They do not inquire, because they do not think it worth while. I may take it, I suppose, that everybody knows the amount of rent that you pay for your farm?
I do not think they do.

738. You have no objection to tell them, I suppose?
None.

739. Earl of *Minto.*] I suppose the question that is really interesting to the creditors is not what amount of rent is due, but whether the tenant is likely to be solvent or insolvent?
That is of more interest to him.

740. Lord

740. Lord *Clandeboye.*] Admitting (which I am disposed to do from my experience in Ireland) that this favourable position of the landlord has a tendency to enlarge competition, do you think that that evil, taking it for whatever it may amount to, is a greater evil than if, by an alteration in the law, the landlords were induced to insist not only upon the forehand renting such as is understood in Scotland, but upon the preliminary payment of half a year's rent on a tenant entering into the occupation of a farm?
It is a greater evil.

741. Lord *Rossie.*] When you say the general public, whom do you call the general public?
We have now-a-days, with an increased expenditure to deal with, manure merchants, cake merchants, saddlers, blacksmiths, and so on.

742. You mean those who are employed as tradesmen or otherwise, and from whom the farmers purchase?
I will give you a case this year, which has been rather an unfortunate one for us. I have bought cake and feeding materials, to keep the stock this year, to the amount of above 2,200 *l.*; another part of the public is the manure merchant supplying bones and guano, &c. That on my farms this year amounts to nearly 900 *l.*, making an outlay of 3,100 *l.* Those are the general public who come under these observations.

743. And who suffer by the law of hypothec?
They suffer by the law of hypothec in this way; when the landlord gets his 20 *s.* in the pound, of course they must get so much less, there not being an equal division.

744. But there is great competition between those parties, is there not?
There is.

745. So that, as we have heard, you do not think the farmer would benefit in the way of getting these manures very much cheaper?
They would be cheaper, the landlord getting the largest share; the unequal division gives the merchant less, and, of course, to cover bad debts, he must put a little more upon his produce.

746. But is not the price of manures regulated by competition?
But if the enterprise is burdened by that principle, it must require more to be put on to cover bad debts.

747. Or else it may make a less profit to the manure merchant?
Of course, we all go in for profit.

748. But you, as a farmer, know that you are besieged by manure merchants, cake merchants, and others, to take their produce, are you not?
I know that, to my cost, this year.

749. Therefore, the price is regulated by those people, is it not?
But they must regulate the price by the bad debts they make; people must lay on some of their bad debts on the good payers.

750. But is not the price regulated by competition, and by supply and demand?
By competition, but if there are bad debts made they must increase their price.

751. By the evidence given before the Commission, it appears that the bad debts made by manure merchants, in comparison to the amount that they deal in, are very trifling, and, therefore, it would not go to fix the price of manure, would it?
In the long run, in a business point of view, it must regulate it.

752. But would you not say, also, that it is owing to this competition that they give such long credit sometimes?
It may be so; I have not been in the habit of either giving or taking credit.

753. Have they no means of ascertaining the circumstances of a farmer?
It is very difficult.

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754. Do not you yourself go about the country and see whether a man is doing well or not?
I have much more important business in hand; and there are difficulties in knowing.

755. Generally speaking, if you see a man threshing out, you would say he was wanting money, would you not?
It looks ominous.

756. And you see his stacks diminishing in size sometimes?
Yes, there are all those circumstances.

757. It is pretty well known, in fact, among farmers, is it not, when a man is in difficulties?
They may have a shrewd guess.

758. Therefore, a man like a manure merchant or other person, who has a commodity to sell, would be wise if he made some inquiries?
They have not the same opportunities.

759. But they might do so if they chose, might they not?
They might.

760. And, therefore, to some degree at all events, you will admit that it is their fault if they make bad debts?
I would not be just admitting the whole of it.

761. But, generally speaking, it is the business of a merchant, before he trusts anybody, to inquire into his circumstances, is it not?
I have wound up several farm estates, where the tenant was well trusted up to the very day of his bankruptcy.

762. Lord *Saltoun.*] In this case, no doubt it is very difficult, as you say, to be perfectly certain whether a man is going wrong or getting into difficulties; but is it not the case that, though a merchant cannot tell what amount of liabilities or what amount of difficulties he may be under, there is one liability that he can be quite certain as to his having, that being his rent?
He may not know his rent.

763. But is it not the case that he has the power of ascertaining it, if he chooses to take proper precautions and proper means of doing so?
I do not know if it is generally done.

764. But is it not in the power of any manure merchant, or anyone in the county who chooses to take proper precautions to do so, to ascertain the amount of a farm rent and the time at which it is payable?
It can be done.

765. *Chairman.*] Cannot the manure merchant or the cake merchant protect himself by dealing for ready money in the same way as you have suggested the landlord could?
Yes.

766. In that case, if he chooses to make bad debts, he does it at his own peril and risk, does he not?
The same as the landlord would if the law of hypothec was done away with.

767. We have it in evidence that, even if a landlord put it into his agreement, and makes it a condition of the lease, that non-payment of rent shall forfeit the lease, some time must elapse before he can put the law into execution for the purpose of ejecting the tenant, and during that time the rent is accruing; therefore the position of a landlord is in that respect different from that of a manure merchant or cake merchant, is it not, inasmuch as the merchant can stop the supply immediately, and the landlord cannot?
I would put it into the lease that the landlord should have a perfect right to eject the tenant when he does not pay his rent.

768. But we have it from some lawyers and other gentlemen, that even when that condition was in the lease it could not be put in force immediately, but that

hat the landlord is obliged to apply to the sheriff and take other steps of that kind, and that during that time fresh rent is accruing?

I do not know the legal point of it, but I should imagine very few days should elapse before they can drive out the tenant, and the landlord would be perfectly justified in doing so.

769. Earl of *Minto.*] And you would not be disposed to question the propriety of making it easy for a landlord to quit himself of a tenant who is insolvent?

I should think it most advisable to do so.

770. Lord *Saltoun.*] You have said, in answer to a question of mine, that the manure merchant could inform himself, if he chose to take proper precautions, of that liability of the tenant for his rent, and the time at which it was payable; will you tell me whether the landlord has any positive and certain means of being able to inform himself of the liabilities of his tenant similar to those certain means that the manure merchant has?

I think that factors, being so closely connected with bank agents, have more opportunities than any other class of men I know.

771. I do not ask you whether the factor has better information than another man, or any such general question, but I ask you the particular question whether the landlord has the same facility and the same power of ascertaining his tenant's debts that the manure merchant or anyone else of that class has of ascertaining the tenant's rent and his liabilities?

Will your Lordship allow me to answer you, whether you mean through his factor?

772. I will simply ask you the categorical question, has he the same power?

No; because the landlords do not generally live in our country as much as we would like them, and, therefore, they do not know the position of the tenantry; but through the factor, I think the landlord has a better opportunity of knowing the position of his tenant, either by the tenant threshing the stacks, or by decreasing the stock on the farm: it should be his duty to know.

773. Lord *Rossie.*] Do you think then that the object of this proposed abolition is to reduce the amount of competition?

No; to put the competition on a sound basis.

774. And thus of course diminishing the amount of persons who would be able to compete for farms?

I do not want any artificial protection.

775. Earl of *Minto.*] Artificial competition created by an artificial law, is what you object to, is it not?

I object to artificial competition created by an artificial law. My Lord Airlie made a remark about Mr. Wilson's evidence. Mr. Wilson, I see, says—"I have come to a pretty decided opinion that the law as it stands, operates injuriously to the whole agricultural interest, including both landlord and tenant."

776. *Chairman.*] Do you observe that Mr. Wilson went on to say that he was against the abolition of the law?

He says, "It appears to me that it has in very numerous cases led to persons being accepted as tenants of farms, who undoubtedly did not possess adequate capital;" and then he says, "Where I have had the opportunity of examining lists of offerers for farms, I have observed that the men of least means were usually most reckless in their offers." Then he goes on to say, to follow the whole (because I do not want to quote one passage without quoting another), "That effect of the law is of very frequent occurrence in my observation, and I think it is the worst effect of all. I cannot say that I see my way to a total abolition of the law, because I think the landlord should have a reasonable security; but I think it should be shortened considerably in its operation."

777. In fact, was not Mr. Wilson against the abolition of the law, although he was in favour of a modification of it?

The first part which I read, perhaps, rather qualifies the statement which you made.

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778. Is there anything which you wish to add to your evidence?
There has been a great deal said about small tenants. They are a class of men whom, of course, I believe every one of us regards with a considerable amount of admiration, for the way they have struggled on; but I believe that hypothec has been more injurious to them as a class than to any others.

779. Lord *Clandeboye.*] Will you explain that a little further?
Because I think they have not much capital to begin with. I am only speaking from what I have seen in Berwickshire and Roxburghshire; and as for talking about tenants of 15 and 20 acres, they should take to the spade. But as far as I have seen, they have had harder lives and harder labour, and plenty of them would be better off as hired stewards or useful shepherds. I believe, taking their content and their peace of mind, and considering their pocket too, that they would then be richer men at the end of 19 years than if they took farms. I have seen some of them return to the old state again. While they have the farms, they do not work 10 hours a day only, they work day and night; and, in an educational point of view, our small tenants' families are put to work at an earlier age than our agricultural labourers' children would be, just to eke out a hardly-earned rent.

780. From your experience, you would think that a well paid labourer is better off than a struggling small tenant?
I would rather be a Lammermuir shepherd or principal foreman than a small tenant.

781. Lord *Rossie.*] You are only speaking of one district, are you?
I am only speaking of one district.

782. Are you aware that the small tenants in the north are in quite a different position from what they are in East Lothian?
I cannot speak to that.

783. *Chairman.*] You have expressed an opinion that their position is not so advantageous; that cannot be their opinion, I presume, or they would not offer for the farms?
I am expressing my own opinion from what I have seen of so many people taking farms for two or three years and then having to retire. I know four or five small farms myself which have been given up time after time, and the last state of the tenants has been a great deal worse than the first.

784. Lord *Clandeboye.*] Then the injurious way in which the law of hypothec operates as against those small farmers, in your opinion, is that it encourages them to become small farmers?
No, I do not say that exactly.

785. Did you not say that you considered this law of hypothec had been a greater disadvantage to the small farmers than to any other class of agriculturists in Scotland?
Yes; because the landlord requires the hypothec more over them, as they have not so much capital; of course there is greater competition from that class, and really they are like to run each other off the course.

786. The existence of the law of hypothec induces the landlord to consent to allow a small tenant to enter upon the occupation of his land, does it not?
Yes, with little or no capital; because he is secured by his hypothec.

787. Therefore, the position of a small tenant being precarious, nothing but that security would induce the landlord to allow him to exist?
Many of the landlords would not take some of them if there was not that hypothec. They would either become small tenants, or those that took small farms would have to take farms a little smaller.

788. Lord *Colonsay.*] Of what class of farmers do you speak when you speak of small farms where you have seen those events occurring?
Farms of from 60 to 80 acres of arable land.

789. With two pair of horses?
No, scarcely one; many of them eke out a livelihood by carting coals, and so on.

790. What

790. What will be the amount of the rent that those people pay?
The rent of land, I believe, is higher than in large farms; but this comes against the landlord, in the case of small farms, that there are more small steadings to keep up.

791. But what is the rent which is paid in those small farms to which you allude?
Fifty shillings to 60 *s.* the imperial acre, or perhps 70 *s.*

792. Earl of *Minto.*] Is not that a very high average for them.
It is good land; Mr. Wilson puts the land at 4 *l.*

793. Lord *Colonsay.*] But you think that those people in that unfortunate position were persons who would probably have to pay from 100 *l.* to 150 *l.* a year?
Yes.

794. Lord *Saltoun.*] You do not speak of Scotland generally, do you?
I am only speaking of what has come under my own observation; we hear a great deal of small tenants being so long upon the estate; Lord Dalhousie or Duke of Argyle spoke of the tenants for having been on their estates for generations; I think it says very little for the profession if it has not in 200 years lifted them above the paltry position in which they now are; it says very little for what either farming or hypothec has done for them.

795. Lord *Colonsay.*] Have not small tenants in a great many cases risen to be large tenants?
Yes; but they say that families have been for generations small tenants on their estates.

796. In some parts of the country, probably, a farm of 200 *l.* is not considered a small farm?
We are accustomed to large farms in Roxburghshire; one of the arable farms I lease just now from the Duke of Roxburgh is nearly 1,300 acres; and there are many about the same extent.

797. Lord *Saltoun.*] You say that it says very little for the system that those persons have not raised themselves to larger farms; but of course they could only do so by dispossessing their smaller neighbours, given a certain amount of acreage?
That is a landlord's question.

798. But I ask you the plain question, without asking you whether it is a landlord's question or not; could it be done in any other way than by dispossessing others?
No.

799. Lord *Colonsay.*] Does it not often happen that even in the case of small farmers who have remained on the land for generations, you sometimes see that members of their families get on very well away from the families altogether?
Yes.

800. They send out shoots which thrive very well, do they not?
Yes; in a more profitable profession than farming.

801. At one time, 200 or 300 years ago, of course in your own part of the county in Berwickshire and Roxburghshire, the farms were in small holdings, were they not?
They were more than half the size of what they are now, many of them.

802. Therefore a certain number of people must have gone in order to make room for the farms?
They have emigrated; in one farm next to mine the man could do little or nothing, and he emigrated, and the farm was thrown into another.

803. Earl of *Minto.*] In your experience have you known any cases of hardship in which the landlord has been paid what is due to him, and the small trader, the smith or carpenter of the village, has gone without his payment?
I do. It does not do to mention names, but I know a case in which the landlord let the farm to a gentleman considered to be in good circumstances. He farmed four or five years, and improved the farm greatly, and went on

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improving it; he failed, I think, to the extent, on two or three farms, for 19,000 *l.* or 20,000 *l.* He became a bankrupt, and the general creditors got under 7 *s.*, while the landlord got his 20 *s.* in the pound; and he let his farm by the energy of the person who failed and the improvements made by the money owed to the creditors for 200 *l.* a year increase of rent.

804. Lord *Saltoun.*] Can you state to the Committee what was the cause of that man's failure?
He had no capital to begin with, and I think he used more lime and manures than he ought to have done, and what he had money to pay for.

805. Then it was his farm which caused him to fail?
It was the farms, by being burdened with debt and bank interest.

806. Did he engage in any speculations of any sort or kind?
On this particular farm which I mean he had laid out about 3,000 *l.* or 4,000 *l.*

807. That was bad farming, I suppose?
No, it was not.

808. Would it not be equally bad farming to lay out an excess as to lay out too little?
I cannot say that we have anything of that kind in our country.

809. Earl of *Camperdown.*] Is it your experience, in the majority of cases, that tenants who become bankrupt have benefited the condition of their farms?
There are exceptions in both ways; this farm about which I am talking was largely improved, and other farms keep at just about the same standard, but the exception is those which are not decreased in condition.

810. Do you think that, taking the general average of circumstances, it is for the benefit of the landlord that his tenant should become bankrupt?
No; because it gives him a great deal of bother.

811. Earl of *Minto.*] Do you know of any cases of sequestration lately in the counties of Roxburgh and Berwick?
I do; more last year than I have known for several years.

812. Lord *Saltoun.*] What was the nature of the farms upon which the sequestrations took place; were they principally arable or grazing?
Mostly arable.

The Witness is directed to withdraw.

Mr. GEORGE SHEPHERD is called in; and Examined, as follows:

Mr. *G. Shepherd.*

813. *Chairman.*] ARE you tenant of the farm of Shethin, on Lord Aberdeen's estate?
Yes.

814. May I ask what rent you pay?
£. 620 a year.

815. The farm, I suppose, is for the usual term which Mr. Douglas gave us, viz., 15 months' credit?
Yes.

816. You are a large breeder of short horns, are you not?
I was at one time, and I still breed a few.

817. That is a business which requires a large capital, does it not?
Yes, it does.

818. Do you concur in the opinions which have been given by Mr. Scott and Mr. Clay; do you consider the law of hypothec injurious, or on the contrary, do you consider it advantageous?
I do not consider it injurious; I consider it an advantage.

819. Will

819. Will you point out to the Committee the advantages of the law?
I think it enables tenants from the humbler ranks, such as overseers, and so on, to get farms, when they would not otherwise be able to do so.

820. Have you many instances in Aberdeenshire of men rising in that way?
We have a great many,

821. Rising in the first instance to a small farm, and gradually getting on to a larger farm?
Yes.

822. Are those people who you think would not have been able to do so had it not been for the effect of the law of hypothec?
Undoubtedly.

823. Do you think that it has had a good effect upon the condition of the agricultural population generally in encouraging habits of industry?
Yes, and perseverance.

824. Your cattle men in Aberdeenshire are celebrated, as well as your cattle, are they not?
They are generally.

825. Earl of *Camperdown.*] Supposing that the law of hypothec were abolished, do you think that a system of fore-hand renting would come into practice?
It is more than likely, I should think.

826. But unless that system of fore-handed rental were to come into practice, supposing that a new lease were made at the present time, do you think that the landlord would be in the same position as any other creditor?
Yes, I should think so, if the farm was fore-rented.

827. From what we have heard from a witness who appeared this morning, I gather that in that part of the world in which you live the rents are generally 18 months behind, is that so?
Yes, generally.

828. If the landlord has no right at all prior to any other creditor, he ought, ought he not, in justice to be allowed to have some power of immediately re-entering upon his land the moment that he thinks there is a probability that he will not be paid, just as any creditor; for instance, the manure merchant, if he thought you would not pay him for his goods, would not sell them to you?
Yes.

829. Do you think that, in justice, the landlord, if the law of hypothec is done away with, ought to have some speedy right of entering upon his land?
Undoubtedly he ought to have that.

830. Lord *Saltoun.*] You have been a long time in Aberdeenshire, have you not?
Yes, I have been all my days there.

831. You must know the wonderful increase of cultivation which has taken place within the last 50 years?
Yes, it has doubled, or even more I might almost say.

832. In your opinion, taking into consideration the circumstances of the country, and the amount of capital which was there 50 years ago, could that possibly have been done if the law of hypothec had not existed?
I should say it has greatly promoted it.

833. *Chairman.*] Have you reason to believe that the favourable opinion which you have expressed as to the law of hypothec is pretty generally shared by your neighbours and tenants on the Aberdeen estate?
I think they never think of it; I seldom hear of it. I never recollect an instance of its being exercised at all.

834. If they never think of it, I suppose they have not much reason to complain of it?
No.

 835. Nor

Mr. *G. Shepherd.*

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835. Nor the traders?
No; they take very little interest in it.

836. Have you heard any strong opinions expressed by merchants and traders who supply you with manure?
In Aberdeen there are sometimes meetings, and some noisy people who talk against it.

837. I suppose that the people who are dissatisfied with the law are much more likely to make themselves heard than the people who are pleased with it, because the people who are satisfied with it have no occasion to hold meetings?
No.

838. I have here the report of a discussion at the Scottish Chamber of Agriculture on the 14th of October 1865; were you present at that discussion?
I was not.

839. I see that the gentleman who opened that discussion, Mr. Russell, says, "The sympathy expressed for small farmers, so far as regards the eastern side of Scotland, is now entirely out of place; the steeds are all gone that are worth the stealing." I suppose that means that there is no occasion to continue the law because there are no men in humble circumstances now getting into small farms, does that consist with your experience?
Not at all.

840. Lord *Saltoun.*] There is a considerable amount of improvement of land going on even now in Aberdeenshire and Banffshire, is there not?
There is.

841. And principally by the small tenants?
Yes, by crofters and small tenants.

842. There is still in even the best lands of Aberdeenshire a great deal of draining and other things to be done, is there not?
There is still a great deal to be done, but in the part where I live there is not much to be done.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Friday next, Twelve o'clock.

Die Veneris, 16° *Aprilis* 1869.

LORDS PRESENT:

Lord Privy Seal.	Lord Saltoun.
Earl of Doncaster.	Lord Rossie.
Earl of Airlie.	Lord Panmure.
Earl Graham.	Lord Abinger.
Earl Grey.	Lord Portman.
Earl of Minto.	Lord Clandeboye.
Earl of Morley.	

The EARL OF AIRLIE, in the Chair.

Mr. WILLIAM GOODLET, is called in; and Examined, as follows:

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843. *Chairman.*] You are the tenant of the farm of Bolshaw, on the estate of Lord Southesk?
Yes.

844. What rent do you pay for that farm?
I pay now 1,175 *l.*

845. You have been President of the Scottish Chamber of Agriculture, and I think you are now a member of it?
Yes.

846. Your attention has been turned, of course, to the law of hypothec, and you gave evidence as to it before the Commission, did you not?
I did.

847. Will you state what your present opinion is as to the law of hypothec?
My present opinion is, that it is a bad law, both for landlord and tenant.

848. What are your reasons for that opinion?
I have various reasons for it. In the first place, I think the law of hypothec is very hurtful to the smaller class of tenantry. I know that at the time that we were making the investigation, previous to the Royal Commission being appointed, we got a list of the sequestrations which had taken place in the eastern part of Perthshire, for the years 1863 and 1864, and I think there were 59 sequestrations, of which 52 were for rents under 200 *l.*, and only seven for rents above that amount. In Forfarshire a good many men during the Crimean war, when farming was a good business, got into farms without sufficient capital, and many of those men failed. In Forfarshire there were more men sequestrated possessing large farms and paying large rents who became bankrupt at the time, so that the sequestrations in Forfarshire might be one-half small tenants, and the other half large tenants. In Kincardineshire, again, there were about 59 sequestrations, and those were all small tenants.

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849. Earl *Graham.*] What do you call small tenants?
I should call those small tenants who possess land under 200 *l.* rent, but the very small tenants have holdings of from 1 *l.* upwards.

850. Were those sequestrations generally of the very small tenants?
They would run from 50 *l.* up to 200 *l.* There may have been tenants of less amount than that, but I cannot say positively.

851. *Chairman.*] There were a large number of tenant farmers examined, were there not, before the Royal Commission?
There were.

852. How many tenant farmers, paying rent under 200 *l.* a year, were examined?
I do not know.

853. Were there six?
That was not the fault of the witnesses who complained of the law.

854. I am not imputing it to the witnesses; but supposing that out of 50 witnesses, only four who were tenants paying a rent under 200 *l.* a year, would it not be the case that the larger farmers would be represented before that Commission to a much greater extent, and their opinions were much more represented than the opinions of the small class of tenants?
I should think so.

855. Earl *Graham.*] Do you not think that, quite independently of the law of hypothec, it is probable that those very small tenants are more likely to be bankrupt than men with larger farms?
The view I take of it is, that amongst those very small tenants under the law of hypothec there is much greater competition than among the farmers of a higher class, and this competition and the way in which they enter upon the farms with little capital, brings up the rents to be above what I would consider they ought to be. Generally speaking, there is no class so highly rented as the small tenants, and the consequence is that those men who offer with insufficient capital, when a bad time comes, go to the wall and suffer; I think that the law of hypothec is injurious even to the landlords. Sequestrations frequently occur, and fictitious rents are often offered in this competition, which are really not paid. The law of hypothec, in my opinion, is more for the interestof the lawyers than of any other party.

856. *Chairman.*] I wish to draw your attention to the evidence which you gave before the Commission: I understand you to say that you are now in favour of the abolition of the law of hypothec?
I am come to that. At one time, when I gave this evidence, I was under the impression that if a modification of the law could have been made, something like what I proposed, or a modification to the extent of one year's rent in favour of the landlord, it would have removed the serious objections which I had to the law; but in the amendment of the law, instead of going even to the extent to which the Royal Commission recommended and the Lord Chancellor's Bill proposed, the House of Lords actually made it more stringent by continuing the power to sequestrate for the whole year's rent, instead of half-yearly, as the Lord Chancellor had it originally in his Bill.

857. That is an objection to the Act; but do you think that the Act might be further extended and improved?
It was not extended to the extent that the Royal Commission recommended; it fell short of it.

858. But are you, or are you not, in favour of the total abolition of the law of hypothec, or do you retain the opinion which you expressed before the Royal Commission?
I am now in favour of the total abolition of the law of hypothec, because I think, after all the consideration which I have given it, that it is a great evil not only to the tenantry, but is injurions to the landlords themselves.

859. Before the Commission you said, "I do not think the landlord's hypothec should be done away with altogether; I would limit the hypothec to three months

months after the last legal term of payment, allowing the landlord a preference over creditors doing diligence during the currency of the year, and to make his hypothec effectual by sequestration and sale at any time within three months after the last term of payment;" and you go on to say, "I would do away with all distinction between crop and stocking. Everything should be available for the landlord's claim; nay, if turnips were let by a tenant to another person to be eaten by his cattle in the byres of the tenant, I think these cattle should be liable to the landlord's hypothec, if necessary, because the landlord binds the tenant to have the farm properly stocked, and the stocking should be the tenants, and if a third party comes in and diminishes that security it should be at his own risk." Then you go on to say, "I approve of the principle of the law, but I object to the extent to which it is carried and to the separation of the stocking from the crop;" what has led you to depart from those opinions which you expressed before the Royal Commission?

There is just one remark which I would make in reference to what your Lordship has been reading. Those terms which I alluded to were what are called legal terms, and not the conventional terms, which makes a very material difference, if the conventional terms were extended perhaps 18 months or two years beyond the legal terms.

860. You then expressed an opinion in favour of the principle of the law, with modifications; you now say that no modifications will meet the case, but that the law ought to be abolished; what has led you to change your opinion?

What has led me to change my opinion is simply that I have considered the subject much more than I had done then. I held an opinion at that time, as I told your Lordship before, that that law might have been modified to a certain extent, which would have given a certain degree of relief; and, had that been the case, I thought it would be unwise to contend for total abolition against such a powerful body as the landowners of Scotland, and that we ought to be content with such a change. But my idea now is, that this amendment is not likely to be got, and, moreover, I think further that the abolition of the law would be a benefit to all parties except the lawyers.

861. You say that the amendment of the law is not likely to be got; are you more likely to get an abolition of the law than an amendment of the law?

The law was amended, and instead of my objection being taken away, the objection remained quite as stringent as ever. My great objection to the law of hypothec is, that it allows a landlord to secure two years' rent out of only one crop.

862. I find in your evidence, that there were some matters of which you complain, apart from the question of the limitation of your rent; I find that you complain of the power to follow grain on the part of the landlord, and that you wish the time within which the sequestration should take effect to be limited. I find that you objected to secret sequestrations, and were anxious that publicity should be given to sequestrations; have not those changes been effected by the Act of 1867?

Yes, partly.

863. Lord *Panmure.*] You say they have been partly effected; have they not altogether been effectual?

I am not very sure about that. The time for sequestration is not limited, and I think, in reference to cattle taken into farms to graze, there is a pretty stringent clause in the Lord Chancellor's Bill.

864. *Chairman.*] Are you aware that with reference to cattle taken in to graze, the amount for which the cattle are liable now is only the consideration paid for the turnips or grass consumed?

My reading of Clause 5 of the Act is this: I take the meaning of it to be that the cattle, &c., so long as they are on the farm, are liable to hypothec, whether the stipulated "payment" be made or not to the lessee, and afterwards even, if the cattle, &c. have got into the hands of third parties, if that "payment" remains unpaid, or to the extent that it remains unpaid, they may be sequestrated; that is to say, that although they get into the hands of a third party, they may be sequestrated even, if the "payment" has not been made to the lessee, and the man who sells them, or the owner may have taken them to the market and sold them, even

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although he had not paid the tenant for his grazing, but had pocketed the price, and the proprietor might come and sequestrate those cattle in the hands of a third party. Now that is quite as stringent as the old law.

865. Would any tenant allow the cattle to be removed without receiving payment?
Frequently.

866. Lord *Panmure.*] In fact, the tenant would trust a salesman to that extent?
Yes.

867. But he would do that upon his own responsibility, would he not?
No doubt; but if he was in arrear with rent, if the landlord stepped in and put on his sequestration and found he had not enough on the farm to pay it, he would sequestrate the cattle; even if I had bought them and had them in my possession, if the "payment" had not been made to the tenant by the man that took the turnips.

868. *Chairman.*] You stated before the Commission that you were in favour of the principle of the law of hypothec, and of "allowing the landlord a preference over creditors doing diligence during the currency of the year." I do not understand how the circumstance that the law of 1867 does not go quite far enough to meet your views, affects or modifies your views as to the principle?
I may mention that that opinion as to being in favour of the principle of the law was partly drawn from me by the Chairman; in fact, he put me in a corner, and I had to say that I approved of the principle; but in reality, even at that time, I was very doubtful of the principle, but I am altogether satisfied now that the principle of the law is bad; so that it does not matter what, under different circumstances, I said, thre or four years ago.

869. What do you mean by saying that you were put in a corner; I suppose you answered the questions how you liked?
He asked me if I had any personal objection to the law; I said I had no objection to it so far as I was personally concerned. He said, "Well, then, you have no objection to the principle of it," and having proposed a modification of the law, I necessarily acquiesced in the principle. We then began to get into a conversation. A good deal of what I said was not taken down in the evidence, as the Chairman thought it would be well that I should explain myself fully to them, and he merely put down what was considered my evidence without the explanations given, and I accepted it.

870. Lord *Panmure.*] Was not all the evidence taken down by a shorthand writer?
The Chairman on the occasion when I was bringing out my ideas in reference to this amendment of the law, requested the shorthand writers not to take down this, but just allow me to explain myself more fully to them. I believe the object was to get a fuller explanation of the view that I was going to give them.

871. And this fuller explanation was not taken down by the shorthand writer to your satisfaction?
The explanations I gave were not taken down, but my evidence was taken down to my satisfaction, and the evidence which I gave completely records my true statements in reference to the amendments, but what I mean to say is, that everything that was spoken at the time was not taken down.

872. *Chairman.*] Had you not an opportunity of correcting the proof?
I had.

873. I think you said just now in giving your reasons against the law, that you thought rents were unduly raised by competition, in consequence of the facilities which were given to landlords to take tenants without capital, about whom they would be more particular if it were not for the security given by the law of hypothec; is that part of your case?
Yes. I should say that the encouragement which the law and practice of Scotland gives to men of insufficient capital to take farms, is something like the following: First, back rents; second, the law which secures rents by giving a preference to the landlord over other creditors, secures those back rents. The

next reason why men of insufficient capital get into farms, is that there is a practice very prevalent, in Forfarshire at any rate, of farmers now letting their turnips and grass to dealers or middlemen, who take these, and of course buy in the cattle and eat up the tenants' turnips and reap the profit of it. A tenant of insufficient capital is not able to buy cattle to stock his farm, but lets his turnips to those middlemen, and they take them at a certain rent, and upon that rent they are of course enabled to reap the profit which the tenant should make if he had the capital himself. Again, when those men get leases from a noble proprietor, or from any landed proprietor, it gives them a certain standing in the market-place; they are considered men of some respectability and substance, and they deal in the market-place with those who have transactions to make with them, and they get a greater amount of credit as farmers. The last reason that I would give is the letting of land by tender. When land is let by tender, you will always find men of insufficient means ready to offer much more than the land is worth. I have myself no doubt that many of the landed proprietors do their best to get good tenants, and tenants of capital; but there is such an excessive competition for land by all sorts of people, that when those small farms come to be let you will always find a great number of men competing for them, who should not get them, along with others who probably would be very good tenants.

874. Lord *Panmure.*] Do you mean by letting by tender, letting by public advertisement?

Yes, and taking in offers. The reasons now given are those which occur to me, as encouragement for men of insufficient capital to come forward and take farms. Then I believe that the reason which encourages landlords to let them farms may be, perhaps, the higher rent promised. Then there is the security which the law gives them for that rent, and perhaps, it may be, that it may give a little more political influence over that class of tenantry, for it is generally found that men, when they are hard up, are more easily swayed in their political opinions, and I should say that the bad result of letting land to such men are these: the first is inferior farming and the deterioration of the land; the next is, that the buildings and the fences are allowed to get out of order, and the whole place gets a ruinous look; the next result is, that inferior servants, at lower wages, are employed; boys and girls are often employed to do the work of men and women; and, fourthly, it is an encouragement to bothies and the bothy system, and all the evils attendant upon it. The cottages are neglected, and there are too few of them on many of the farms; and last of all, the land is left unimproved. Those are the bad results which I think arise from the encouragement which is given to men of insufficient means to enter upon farms, and this law of hypothec goes a great way to bring about those evils.

875. Earl *Graham.*] You said that the law of hypothec led to letting by tender; but if a tenant is leaving a place how is the landlord to make it known that he wants a tenant to come unless he advertises?

In our county, and I believe all over Scotland, when a farm is out of lease, if it is advertised in the papers it is generally known throughout the county; there is such a demand for farms.

876. Do you mean that it is known without advertisement?

It is often known in the district in which the farm is situate, without advertisement; but if it is advertised in the newspapers that will be sufficient intimation that the farm is to let. What I mean by tenders is, that the landlord takes in offers for the farm.

877. How is he to let the farm without taking in offers?

Many of our landed proprietors do not do so, but they get the farms valued, or they know their men, and their factors ought to know the value of their estates, and they let them without advertising them. Many landlords think that it is an advantage to advertise their farms, and get in strangers about them. They will advertise, and get perhaps a good tenant.

878. Do you mean that a landlord ought to let to some of the tenants of his own district, and not to any man from a distance?

That is not my meaning; my meaning is, that your Lordships, or whoever are the owners of the land, should have a full and free and fair competition for

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the letting of it. But what we complain of is, that we do not get a fair competition; men who have sufficient substance to stock their farm and carry it on, are met by men who have no sufficient capital, and those men who have no sufficient capital are encouraged to come and offer, owing to the law of hypothec giving facilities for such men to enter into leases.

879. *Chairman.*] I understand that in your own case, both from what you said at the beginning of this inquiry, and also from what you said before the Commission (which is quite consistent in that respect with what you have said now), that you have no reason to complain of this undue raising of rents: I observe that you said before the Commission, "I offered for my farm what I considered a fair rent; I cannot say that I suffered from any undue competition in taking it"; you stated that before the Commission, and you confirmed that, I think, in the preliminary part of this inquiry?

Quite true; I cannot say that I suffered anything from the competition which occurred then. At that time the competition was not so great as it has latterly become, but I consider it to be a hardship to be in a trade in which a number of men of insufficient capital are encouraged to be in the same line of business, because when they go to the market-place, those men are often obliged to sell their grain, or cattle or stock, in order to raise money, and when they go to buy cattle again, they have to pay a little higher price for them than they would have to do if they took no credit. If you are in a class which works in that sort of way, you cannot carry on your business with the same advantage as you would do if you were among men who have sufficient funds for carrying it on.

880. You stated that you thought the operation of the law peculiarly injurious to the small tenants, and that is also confirmed by your evidence before the Commission. You say, "I dare say the bulk of the good tenantry in Scotland have raised themselves from small beginnings, though not within the last generation. I do not know that the smaller tenants who have raised themselves would have been able to pay fore-rents at the time they began. In Forfarshire, the industrious small tenants are as able to pay forehand rents as the industrious large tenants are." What is your reason for thinking that there are no tenants in the present day who have risen, or are rising, or who may rise from "small beginnings"?

In my own experience, I know very few men who have risen in the present day from being labourers, or ploughmen, or shepherds, from small beginnings, to be farmers. There are one or two here and there, but these men have risen not because of the law of hypothec, but because they were men of shrewd and intelligent minds, and knew what they were about, and by their industry and exertion they raised themselves; but I do not know a single individual who has raised himself from that class to be a farmer, except probably one or two land stewards. My own grieve has a farm; he was grieve to me before I came to reside on the place, and he managed my farm, but he was above an ordinary grieve; he was a man that could transact business in the market-place; he was accustomed to deal in cattle and horses, and that man got a farm, but he got it because I assisted him to take it. In reference to the smaller class of tenantry, such as those possessing, it may be, from 5 to 10, or 15 or 20 acres; those men in my opinion would be much better off as grieves or labourers, than in the position of small occupants.

881. Does not your experience lie rather in the eastern part of Forfarshire in which you reside, and which may be described as a district of large farms; are not the small farms in Forfarshire mostly in the northern and western parts of the county?

Yes; but I have resided, during my lifetime, in various parts of Scotland. I was for five years a factor on Lord Blantyre's estate in the west of Scotland, and for a long time I was a factor in East Lothian. My father was a small farmer; he had a life-rent; rents were easier in those days; he paid half-a-crown an acre for the little bit of land which he possessed, and it was sub-let at a good deal higher rent when he died. That lease has expired, but while I resided there as a young man, I was well acquainted with the small farms round about Kirriemuir and round about the noble Chairman's estate; and I know the western parts of Forfarshire almost as well as I know the eastern part.

882. You

882. You say that formerly the small tenant could not have paid fore-hand rents, but that now "in Forfarshire the industrious small tenants are as able to pay fore-hand rents as the industrious large tenants are": when do you fix the time at which the industrious small tenants in Forfarshire became able to pay fore-hand rents?

I believe that is so; I believe you will find among the industrious class of small tenants, some who are quite as fit for their occupations as the large tenants are for theirs. I may mention that I have known a great many men get into farms in Forfarshire who have not risen from being labourers or from small beginnings, such as men who have been grieves or land managers. I think men have taken farms in Forfarshire from almost all the professions and trades you could name; butchers, wrights, potatoe merchants, wood merchants, auctioneers, drapers, butlers, veterinary surgeons, sons of professional men, bankers, &c., have all been taking farms in Forfarshire to my knowledge; and many of those men, when the bad times came, had to go to the wall, and were sequestrated.

883. Lord *Panmure.*] In your experience, can you state that many sequestrations have taken place in the district with which you have been best acquainted of late years?

Not so many of late years; they were more numerous about the time of the Royal Commission inquiry; previous to that they were very numerous. On one small estate, not far from the noble Chairman's property, there were 12 sequestrations in two years.

884. Was that owing to the high rent for which the land was let, or was it owing to the neglect of the tenants who occupied the land?

I think it was owing to a gentleman having had the management of the property who entertained very high notions as to the value of land. He went on expending money and improving the buildings, and he let the farms at high rents to those wood merchants, and such like men. Two or three sequestrations occurred, and it was exposed in the Bankruptcy Court, and we saw the state of matters when we read the evidence there. The consequence was, that upon that estate, I do not know whether the rents were paid or not, but many of the tenants were ruined. There was one man who had been a land steward on the home farm, he got a farm, and after he had been in it a year or two, he also failed.

885. I gather from your evidence that you would prefer to see the agriculture of Scotland carried on by men as a profession, and that the men who carry it on should be men who are bred regularly to the profession, and that you will object to any other parties of other professions coming in to take farms, and to constitute themselves as farmers, who have not been bred to it, and who do not know something of the profession; do I gather that rightly or wrongly?

Your Lordship has taken me up to a certain extent wrongly. I think that it is far best for farmers to be bred to the profession, for although it is looked upon by many people as the profession of schoolmasters used to be looked upon, viz., that anyone is fit for a schoolmaster, or that anyone is fit for a farmer, it strikes me that unless he has begun young, and had a good professional training, he will not very readily make a good farmer. But that is not the point. I have no objection, so far as competition for land is concerned, provided a law does not exist whereby, in that competition, the landlords' rents are secured, although they take for tenants men who have not the means to carry on, and who promise higher rents for the land than it is really worth. I have no objection to a fair competition. Take away the law, and you may take any tenant you like.

886. Lord *Rossie.*] Is the competition for land now as great as it was at the time of the Commission Royal?

I think it is about the same.

887. Lord *Panmure.*] You say that a great many of those people have entered the profession without sufficient capital to carry on their farms; is it consistent with your knowledge whether the rents which those people have offered for farms have been paid, or whether the majority of them have failed in carrying out the contracts which they have made?

A good many of them have failed to carry out the contracts. Some farms have

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have been let three or four times in the course of nine years, although all of them got 19 years' leases to begin with. First, one tenant was sent out, then another, and then another, until at last the land was let at a lower rent.

888. Could you point out to the Committee any instances of that?
I know various instances, but I do not want to become personal. I state it as a fact which I believe and know to be true, but I do not want to bring forward any instances against individuals. I know that on some landed estates there are very few sequestrations, almost none. On well-managed properties there are none. Upon Lord Blantyre's estates, during all the time I managed them, I do not think that we had above one or two sequestrations.

889. To what do you attribute that circumstance?
To carefulness in selecting your tenants, and taking care that you know the value of what you are letting, and getting a fair and honest rent. If you let a farm of 400*l.* or 500*l.* rent at 100*l.* above its value, you cannot but expect that the man must go to the wall, unless he is independent of his farm altogether.

890. According to your experience, is it consistent with your knowledge that lands are let at that extravagant rate either in the district in which you live, or generally throughout Scotland?
I do not know so much throughout Scotland, but I know that upon his Lordship's estates in the west country the rents are fairly put, and there was a very good class of tenants when I was on it. There are estates in the county of Forfar where the rents are extravagantly high, where sequestrations are frequent, and where the management is bad. I know other estates where there are some of the farms fairly enough rented, while others of them are rather highly rented. I believe there are no tenantry more comfortable than on the noble Chairman's estates in Forfarshire, as far as I know.

891. We will not deal with particulars, but in those cases where you say that owing to high rents sequestrations have been frequent, is not that very much to the disadvantage of the landlord?
It is very much.

892. Do you think that the landlord would encourage such a proceeding, which is to tend so much to his disadvantage?
I think that if he knew his business he would not; but many landlords are really not sufficiently conversant with their tenantry, and do not know practical agriculture sufficiently, and they trust their estates in the hands of Edinburgh writers and town lawyers, who are as ignorant of farming as some others. The consequence is that it is a very prolific source of income to the lawyers.

893. Do you think that such landlords exist to any extent, in point of numbers, in Scotland?
I do not think that they are very numerous, but in fact they are supported by the great body of good landlords.

894. Are they not very much the exceptions to the rule?
But they are exceptions, which are supported by this law.

895. But this law only supports them so far as one year's rent goes, does it?
It supports them I think as far as two years' rent go.

896. Will you show to the Committee how a landlord under the Act of 1867 is protected, as far as two years' rent go?
Supposing a farm to be let with entry at Martinmas, and that the rents are paid at Candlemas and Lammas, the year after reaping the crop.

897. If the entry is at Martinmas, will you explain when the tenant is called upon to pay his first rent?
Say that at Martinmas 1869 is the entry, he is called upon in general to pay his first rent at Candlemas and Lammas 1871, after reaping the first crop. There are three months after that to make his rent effectual by sequestration; that is three months after Lammas 1871.

898. Three

898. Three months after February 1871 ?
After Lammas 1871 ; Lammas is the last term of payment.

899. But the first term of payment is Candlemas, is it not ?
The first term of payment is Candlemas, but the landlord is entitled to sequestrate after a full year's rent is due for one year. After Lammas 1871, a factor will put on a sequestration against a man who has not paid his rent ; the rent of the crop of 1870 ; and when he is putting on that sequestration, he may also put on sequestration on the growing crop, to secure it against any other person, till the rent is paid in 1872 ; so that that is two years' rent which sequestration can secure to the landlord, while only one year's crop remains to pay it.

900. Lord *Saltoun.*] There is no growing crop three months after Lammas, is there ?
Not three months after, but he could sequestrate the crop in the stack yard then.

901. Lord *Rossie.*] It is for that crop, whether it is growing or whether it is in the stackyards, that he sequestrates, is it not ?
You can secure your rent by the crop in the stackyard.

902. But it is only on the growing crop and when it is in the stackyard that you can secure your rent ?
But there is a rent in arrear in 1871.

903. Lord *Saltoun.*] But you cannot secure the rent of 1870 on the crop of 1871 ?
No, but that rent can be secured by sequestrating the horses and cattle, &c., on the farm that would pay the rent.

904. Lord *Rossie.*] But I do not understand how there are two crops ?
You can sequestrate two years' rent at the same time, because you can sequestrate after Lammas 1871 for the rent which was due at that time, and you can sequestrate the crop growing in 1871 for the rent that is to fall due in 1872. There are two years' sequestration which you have over the goods of the tenant, whether crops or not.

905. But for the crop of 1871, it is only three months after Lammas 1872 that you can sequestrate ?
You can sequestrate before the rent is due.

906. Earl *Graham.*] Is it not the case that you must go before a sheriff and give all sorts of reasons, and you are liable to actions for damages, so that practically you cannot sequestrate for the coming rent ?
It is very frequently done.

907. Lord *Rossie.*] But it is not legal, is it ?
I believe it to be quite legal under the Act.

908. Lord *Panmure*] Is it not very much the practice in the district in which you reside for landlords to have their farms valued before putting them into the market ?
Yes, upon large estates it is.

909. In valuing those farms, does the valuer take into his consideration more than the simple capacity of the land to bear certain crops ?
The locality would go a certain length, and other advantages.

910. Locality, climate, and the capacity of the land to bear certain crops, would be taken into consideration ?
Quite so.

911. Is there anything more which he would take into consideration ?
Of course he would require to be informed of the conditions of the lease, because the rent to be given would depend a good deal upon the conditions of the lease. For example, if it was a condition that the rent should be payable at the terms we spoke of just now, as is the practice in our part of the country, then the valuator knows that, also the conditions of cropping, and all the conditions attached

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attached to the let; and he knows also when the rents are payable. But supposing that on your Lordship's, or any other estate in Forfarshire, the terms of payment were changed, and instead of being back-rented the tenants were fore-rented, then that would come into the consideration of the land valuator, and he would naturally say that the rent must be somewhat reduced, because you get your rent earlier. If your Lordship will turn to the evidence which was given to Mr. Makgill of Fife, I think you will find how he estimates that. At page 146 he says, "I think one effect of the abolition of the law would be that the landlords would find it necessary for their own security to insist on fore-hand rents. Take the case of a tenant paying 1,000 *l.* a year rent, with a Martinmas entry; instead of being called on to pay his first half-year's rent at the next Whit Sunday, which he would probably be if hypothec did not exist, he gets credit till the second term of Candlemas after entry; that is nine months, and the same for his second instalment; which at 5 per cent. is 37 *l.* 10*s.*, and for a 19 years' lease, 712 *l.* 10 *s.* The direct effect of the law being thus practically to increase the tenant's capital by that amount; it is clearly a mistake to complain of it as curtailing his credit." Then he goes on to another subject, but it is quite obvious that if the rent is to be paid nine months or 12 months earlier, if you have not the money you must borrow it, and you cannot borrow it without paying a per-centage, and therefore the per-centage must be deducted from the rent.

912. *Lord Privy Seal.*] How could it increase the tenant's capital, inasmuch as he must borrow the amount or pay it out of the capital which he has, because what is taken away cannot be added?

I do not believe that it does increase the man's capital, and therefore I think he is wrong.

913. Lord *Rossie.*] You have read that evidence, have you not?

I have, mostly.

914. And you do not agree with it?

I do not agree with that remark, but I agree with the first part of it.

915. Lord *Portman.*] Does it not increase the capital so far as it requires more capital to take the farm?

It would require more capital to take the farm.

916. Although this does not increase the capital, does it not require an increased capital on the part of the tenant?

No doubt of it.

917. Lord *Panmure.*] Suppose, in the event of the law of hypothec being abolished, that a tenant comes to take a farm, and has to pay a fore-handed rent, he might have to borrow the money in order to enable him to meet that demand, might he not?

He might.

918. And he would have to borrow from a bank, would he not?

Or from his friends.

919. From persons who would expect to have interest paid upon the money advanced?

No doubt they would.

920. Under the present system of things the credit given to the tenant is given by the landlord, is it not, without any interest accruing upon that advance?

That was what I was explaining before; that the rent being back-rent, the tenant necessarily would give a higher rent than if it were fore-rented.

921. On account of the landlord having advanced so much of his capital, which advance continues during the whole period of the lease to the extent of one year?

I do not think that your Lordship and I are seeing it in the same light.

922. Under the present system of a farm being back-rented, does not the landlord lie out of his rent for the first year's crop; a whole year, and sometimes a whole year and a-half?

I do

I do not think that the landlord lies out of his rent all that time, because it is very nearly a year or a year and a-half before the tenant has realised the crop which he has grown, and then he begins to pay his rent at the Candlemas and Lammas of 1871, after he has realised the crop of 1870. But if the rent was to be put on earlier, at, for instance, the legal terms of payment, which would be, in the case of a Martinmas entry, the first rent being paid at Whit Sunday, and the next at the Martinmas following, then he would have paid the rent before he had got anything from the farm; so that in point of fact, he would be fore-renting his farm, or paying rent for it before he had actually reaped it.

923. But that is not the practice at present, is it?
On some estates it is, but not very many, I believe; but there are some counties where fore-renting is more common.

924. I am referring now to back-renting. Is it not the fact that when a landlord back-rents his farm, he does not put the first year's rent into his pocket until some time after entry?
Not until 18 months after entry. Of course he has from Martinmas to Martinmas, and then from Martinmas to Lammas; it would be 18 or 21 months after entry.

925. Then, in point of fact, he his giving the tenant credit for that money during the greater period of that time, is he not?
Yes.

926. And lying out of the interest of that money?
If I get back-rented, as it were, I pay perhaps pretty high interest for it, in the shape of increased rent.

927. That is another question; I only ask you whether it is not the fact, that tenants paying rent under leases and under the operation of the present law, do get from their landlords a certain amount of credit without interest paid upon it?
They are allowed a certain amount of credit; but the law of hypothec (and that is my great objection to it) does not throw the risk on the landlord. The landlord can give the credit at the expense of the public.

928. But the landlord gets no interest for the credit which he gives, does he?
He gets increased rent, which is the same thing.

929. *Lord Privy Seal.*] Assuming that the landlord will charge an increase of rent equivalent to the amount of interest which the tenant would have to pay if he advanced the money for the rent, is there any difference upon that point in the position of the tenant whether he is back-rented or fore-rented?
I think he is in a worse position by having the back-rent, because you have assumed that he could not borrow the money so easily as from the landlord; I hold that it is the dearest way of borrowing money of all.

930. I did not assume that he was borrowing money more or less easily, but I assumed that he would borrow money upon the same terms?
He would borrow money much cheaper I think, because he has to enter into competition for the farms with back-rents with men of insufficient capital; there are those men whom we call men of straw, and who will offer any rent, and the rents are raised; and if the back-rents were taken away, those men could not so easily compete for the farms, because they would not be able to pay the rent. If they are hard up as it is, they would be ten times worse if the rents were put forward.

931. Lord *Panmure.*] Supposing a change were made in the law as you suggest, you would not propose to extend that to existing covenants, would you?
Certainly not. I would allow all the old covenants to wear out.

932. You have lately renewed the lease of your own farm, have you not?
Yes.

933. Is there any covenant in that lease with reference to a change in the law of hypothec?
I do not think there is.

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934. Supposing that the law were changed to-morrow during the whole currency of your new lease, you would be under the operation of the old law, would you not?
Certainly.

935. Lord *Saltoun.*] You have been speaking of valuations; when a valuator is called in by a proprietor to value a farm upon his estate, with respect to the letting of that farm to a particular tenant, is the valuation as between the landlord and the tenant, or is it to give the landlord a correct idea of the real produce to be made out of that farm, and therefore of the value of that farm, so that he may be able to know the value of what he is dealing with?
I believe for both purposes.

936. But which is the general purpose?
I am not sure but that they are both alike general, but I should say that the more usual way of valuing for a proprietor is when he is going to let his farm again to a tenant; and if he is the old tenant, if he is a man that is in a fair standing with his landlord, and pays his rent and conducts himself properly, upon many estates the proprietor gets the farm valued by a land valuator, and if the rent suits the tenant he gets the offer of the farm at that rent.

937. Is that the general way when a tenant is going to keep on his farm?
It is pretty common that way.

938. But if a proprietor was not going to keep on his tenant, and was going into the market to let his land, would the valuation be as between him and the tenant, or would it be merely to give him a correct idea of the value of the land?
I think, generally, the landlord likes to know the value of his land. He puts a land valuator over his estate, if there are a few farms out of lease, and he values the whole of them. I myself have valued farms on estates, some of them were advertised, and some of them were let to the old tenants; but the object of the valuation in that case was to ascertain what was the real fair mercantile value of the farm.

939. You, in taking the valuation, go over the land almost acre by acre, do you not?
We look at the land.

940. You judge, do you not, what the produce of that land would be?
I would; and I would judge also generally of the state of the rental of the country round about, and how other lands were let, and various considerations would be taken into account.

941. Would you take into account the price of grain and cattle for an average of years?
You would require to average that a little, because some years it is much higher. Some land valuators, who are very largely employed, have such a facility of valuing that they can give it very easily by a run over, taking the general appearance of the place; in fact, if you understand the business, you are not long upon the farm before you can form a pretty good guess of what it is worth.

942. But still the produce is, of course, the main point, is it not?
No doubt that is at the bottom of it; but the ground may be made to produce more by good farming. If you have a hungry farmer, and hungry farming, any rent is too high for him; but if you have a good farmer who is willing to lay out his means in bringing up the farm to a high condition, he is able to give a good rent for it.

943. Lord *Rossie.*] In valuing, what difference do you make on account of its being not fore-handed rent?
Supposing the rent of a farm to be 1,000 *l.*, if it was to be fore-rented instead of back-rented, I would consider, at any rate, that there should be a difference of not less than 5 per cent.; in fact, it should be probably more.

944. If the law were changed would it be necessary for landlords to have forehanded rents?
I do not think it would be absolutely necessary for safety. Although I think that

hat if rents were fore-handed, it would certainly be safer for the landlords. Still, with a good tenant having plenty of stock on his farm, and his land being n a high state of cultivation, the landlord's rent is far safer than it is with the aw of hypothec.

945. But you cannot always be sure of a man's not getting into difficulties; after you have let a farm for 19 years to a man who is perhaps a first-rate armer; he may be speculating in other things, and then how would you ecure the landlord, he having given his land away for 19 years?

I think that if the rent remained a certain time unpaid, after a certain date, t would be quite right for the proprietor to resume possession, and just to say, "If the rents are not paid you must give it up."

946. Do you know any cases where the landlords have had to resume possession?

They very seldom need to do so under the present law, because the land is ack-rented, and therefore the landlord can always, by virtue of his hypothec, et his rent.

947. But, supposing that the present law did not exist, how would he recover is rent?

Of course, if there was no law of hypothec, any proprietor in dealing with a an in difficulties would have to rank along with the other creditors; but if here was no law, I believe that the management of estates would be so rranged that a back going tenant would be pulled up much quicker than is the ase now. I knew a case in East Lothian, a good while ago, where a man was ept in his farm during the whole 19 years' lease, sequestrations being laid on ne after another, and the creditors could not touch him.

948. Is there any mode of getting rid of a tenant who does not pay except y sequestrating?

Yes, of course; if a tenant does not fulfil a bargain with you, you are quite ntitled to go to the courts.

949. But how long would that take?

It would take, of course, a day or two; you have merely to present a petition o the sheriff.

950. But supposing the tenant objects, what then?

If the tenant objects, let him pay his rent or walk.

951. How are you to get rid of a tenant with a 19 years' lease, who does not ay his rent, and refuses to move?

I have no doubt it would be very easily accomplished by a slight alteration n the leases, by creating an irritancy in the lease in the event of the bargain ot being fulfilled, so that if the tenant fails to fulfil it on any of those points hich are mentioned in the lease as an irritancy, then of course you could emove him.

952. Lord *Panmure.*] Are those irritant clauses ever introduced into leases t present?

They are; they are in my own lease.

953. Lord *Rossie.*] Have you ever heard of a case in which the procedure as been so expeditious, that within six months the tenant has been got id of?

In some cases the men have got into difficulties and become bankrupt; and n one farm I know there were three tenants in the course of seven years, lthough each of those tenants had had a 19 years' lease of it, so that they must ave been turned out some way or other.

954. Lord *Saltoun.*] They must have been either turned out, or have left?

They were turned out; they became bankrupts, and had to leave the farm.

955. Have you ever known a case in your experience when a tenant has efused to leave, and where law proceedings have been taken to oblige a tenant o leave his farm?

I do not recollect any particular case.

956. Lord *Rossie.*] You stated that this increased rent is always at the expense of the public; who are the public?

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Those who deal with the tenant; any one who has transactions with him, and lends him money. It is his creditors in fact who are the public. If it was his estate that was divided amongst all the creditors, the landlord taking his share with the rest, of course they would not be placed in a comparatively disadvantageous position.

957. Which of the creditors do you think would have a right to come in?
I think that all creditors would have the right.

958. Do you mean for money lent?
Creditors, for money lent, just as much need protection as the landlord.

959. Do you think that farmers engaged in other business should all come in?
I mean that when a man becomes a bankrupt, it is but fair that what we call the assets should be fairly and equally divided among his creditors. If a landlord has allowed a tenant to get into arrears, and has allowed the arrears to accumulate, and has not taken care to look after his own interests, of course he is just like the other creditors, and should suffer accordingly.

960. Lord *Clandeboye.*] When you stated that you thought that the present law was more prejudicial to the small tenants than to the large tenants, did you mean in the same sense, that is to say, in the sense of increasing competition?
Yes; I mean that too. My reason for believing it to be injurious to the smaller tenants is, that the number of sequestrations is much more numerous among that class; and I know for a fact that these farms are higher rented farms than perhaps my own farm, and farms of the size that I occupy. We get into these farms I would say at a fair rent; but when it comes to the very small farms, there is such a host of men anxious to get in, men who should never get into farms (I named a few of them), that the competition becomes so great, that I believe no class of farmers pay so much rent as the small arable farmers do.

961. That is very natural; but do you attribute this competition to the number of competitors or to the existence of the law of hypothec?
I attribute it to the existence of the law of hypothec. Were it not for the law of hypothec those men could not compete, because they would not have money to stock the farms. Men without money would never think of coming; but I have given a few reasons why men without money take land, and I say that the law of hypothec is at the bottom of that evil; and were it done away with those men could not take the land, because they would not have capital to stock it, and no man would let land to a flesher or any other of those tradespeople and professions that I mentioned, unless he could show that he had sufficient capital to stock it.

962. Lord *Saltoun.*] Would not the effect of that be, the man would merely take a smaller place?
In the county of Forfar at one time, shortly after the Crimean war, when farmers were doing well, and getting good prices, and the rent of land was rising, it was a great object to get a farm if possible, and a good many men took large rented farms, with rents of 400 *l.*, 500 *l.*, 600 *l.*, or even 700 *l.*, who had not as much money as would have bought the horses necessary to be put upon the farm, independently of anything else, and yet those men got into those farms, by what means I know not, but they got them.

963. But my question was, whether the effect of the abolition of the law of hypothec would not be, that those men of whom you speak, having to pay a fore-handed rent, would take smaller farms, and not be debarred from competition on the land altogether?
Certainly; if they got farms at all.

964. In answer to a noble Lord, who asked you a question just now, did you not say that it would debar them from competition?
I meant that it would debar them from competition for these particular farms above their means.

965. Not from competition for the land?
Not at all.

966. Lord

966. Lord *Clandeboye*.] Are you of opinion that the competitors for the small farms in Scotland have less capital in proportion even to the size of their farms than the applicants for large farms?

Many men apply for large farms who have very little capital too; but I think the great want of the tenantry, both large and small, is the want of capital.

967. Lord *Rossie*.] Farming takes more capital now than it did some years ago, does it not?

It does.

968. And small farms really do not pay; you would not recommend a son of yours, for instance, to take a farm of 150 *l.* or 200 *l.* a year, would you?

Not if I could stock a farm worth more for him.

969. There is less profit to be derived, and he must work more himself, must he not?

Of course there must be less profit, because there is less capital employed; but it is astonishing what one can lay out on a farm if you stock it up to the highest scale.

970. But it is more expensive to work a smaller farm, is it not?

It is a little more expensive, perhaps.

971. For instance, one cattle man may look after a large number of cattle as well as after a small number of cattle?

Yes, in a large farm you have men for every department of the work; you have your grieve and barn man, and cattle man, and so on.

972. Lord *Portman*.] In case of the bankruptcy of a tenant in whose lease there is no condition of forfeiture for bankruptcy, how are you going to get rid of a tenant if he does not pay his rent, and he determines to stay on?

According to the evidence which has been given, it would not touch existing leases. All existing leases would be got quit of quite easily, although the law were abolished to-morrow, and in the new leases, of course, the landlords can put in irritant clauses, and protect themselves.

973. I understand that your answer to my question is that you proposed to protect all existing leases?

Yes.

974. With regard to the question of the valuation of the farm, you have stated certain elements in forming a valuation of a farm; is there not this element also, viz., the payments to be made by the incoming tenant to the outgoing tenant?

Of course it would be also taken into consideration in letting the farm whether there are fore-payments to be made at entry, and that would certainly have an effect upon the rent.

975. Would it not have a very large effect?

That depends upon the amount. In Scotland it is not nearly so much as in the better cultivated parts of England. In Lincolnshire, I understand they have something like a tenant-right; that is to say, they get payments for unexhausted manure, and they get certain other payments which will amount, according to the evidence given by one of the gentlemen before the Royal Commission (I think either Mr. Makgill or Mr. Higgins), to somewhere about 1 *l.* an acre.

976. Be it what it may, will it not be necessary for the valuer to take into consideration the payments to be made by the incoming tenant to the outgoing tenant?

To a certain extent.

977. In addition to that calculation, is it not also necessary to take into consideration the actual condition of the land?

Undoubtedly.

978. Therefore there are other elements to be taken into consideration are there not, as well as the produce likely to come from the land in a good state of cultivation?

No doubt, although often in valuing farms sufficient allowance is not made for unexhausted improvements.

 979. When

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979. When you complain of the system of letting land by tender, you would probably mean to include in your objection to it that there is not sufficient examination of all those elements which are necessary to make a true valuation of the farm. For instance, I tender for a farm because I want to get a farm; you object to the landlord receiving my tender for two reasons which you have stated; is it not also another strong reason against dealing by tender that all those elements necessary to the formation of a correct valuation are not so likely to be examined into as they would be by dealing in a more open manner?

I believe that those elements are not all sufficiently taken into account by land valuators; they often value more offhand than by going into a very full detail of all the elements connected with it; but while that is the case, letting by tender brings in many men to offer for land who do not know the value of the land, and they will offer often a good deal more than the farm is worth; I can give an illustration of one case that has occurred in my experience; I will not give the name, but I shall merely mention what happened. I valued a small place at about 47*l.* or 50*l.*; it was let to a man who had offered above 100*l.* at 80*l.*; he possessed it for a year or two, and of course had to leave, and it was relet at the valuation, or something like the valuation, I had put upon it; that is an illustration of how far men offering for farms will be wrong in valuing land, and the differences that you will find among the offers are astonishing; I have no doubt that noble Lords who are in the habit of receiving offers must know that the differences between offers are very extraordinary.

980. *Lord Privy Seal.*] When tenders are made for a contract, is it not the fact that frequently there is a most remarkable difference in the amount of the tenders?

Sometimes.

981. Have you ever had any experience of tenders for contracts?

Yes; when I was factor in the west country I used sometimes to receive tenders.

982. What is the difference which you establish as regards law, which makes anything peculiar in the fact that the tenders for renting land are very often different in amount?

Because there are very often a good many men who will tender for farms who are exceedingly anxious to get into them, and who will offer a higher sum than they are worth, in the hope that they will afterwards get a deduction; in other cases they offer from ignorance.

983. Is not that answer precisely applicable to all tenders, viz., that men very often, in the hope of getting further business, tender for contracts at a less amount than they can do the work for, and that in other cases their tenders are made in ignorance?

It will sometimes happen. But I think the answer to that is this: that men who have means (I am not speaking of men having large capital, for it does not matter whether it is a large or small tenant), means sufficient for the undertaking, are careful how they offer for farms; but to a man who has little or no capital to lose, and who wants to get in and make a dash at it, it is of no consequence to him what he offers.

984. Lord *Portman.*] You stated, did you not, in your last answer to me, that valuators are not alway so accurate in their valuations as you would wish them to be, but that they are somewhat offhand in their calculations?

I mean that, in valuing farms, all those elements which your Lordship has been speaking about are not always in the mind of the valuator. He has not all those elements before him, but he has such a knowledge of the rent of the land, and of valuing farms, as to enable him to do it without going into first principles, and looking at all the elements that constitute rent. It is sufficient if he can look at the farm and form his opinion as to the appearance of it, the crops grown upon it, the state of the land, and the position that the place occupies, whether it is near a town, or whether it is at a distance, and many other questions that come up to the mind almost instantaneously. He does not require to go into all those details in every case of valuation, because if he is an experienced valuator, he has all those details, in a great measure, fixed upon his mind before.

985. As

985. As I understood in the former part of your evidence, you attributed the undue increase of the rent of land somewhat to the ignorance of the landowners who have to deal with tenants; is not the increase of the rent rather to be attributed to the valuer, such as you have last described, than to the landlord, who you supposed was desirous to get as much as he could, without having the knowledge to teach him when he was asking too much?

I think that that increase may be owing to many reasons, but if your Lordship will put the question a little more clearly to my mind, I will try to answer it.

986. Is it the fault of the landlord, or is it the fault of the valuer, that the farm is rated beyond its value?

It is sometimes the fault of both.

987. *Chairman.*] With regard to those valuations, are not the persons who value farms generally themselves practical farmers?

They are generally practical men.

988. Why should you suppose that they would put an extreme value upon the farms without taking into consideration the circumstances?

You are assuming that all these farms about which I have been speaking have been valued by land valuators; but there is a good deal of land let without calling in the land valuator.

989. Earl *Graham.*] If the law of hypothec was done away with altogether, I suppose you expect that the times of payment after entry would be changed, and that the landlords would not allow them to be 15 or 18 months after the day of entry?

I think the tendency would be to bring the payment of rent a little closer up, but I do not suppose it would be necessary for the safety of the landlord that it should be what they call fore-rented. Still I think it would be better for all parties if the rent were brought a little closer up.

990. The expression "fore-renting" is very often used, but it is not exactly known what fore-renting means. Many people suppose, do they not, that fore-renting means that there should be a payment down at the time of entry?

That is one mode of fore-renting; but what I should call fore-renting would be something like the legal terms of payment; for example, if you enter at Martinmas the first half-year's rent is payable at Whit Sunday, and the next at Martinmas following.

991. That would be the probable result, would it not?

I think it would scarcely be that, because I think that if the proprietors really knew the men they were dealing with, and the tenantry upon their estates, it would not be necessary to have the rent made so close up as that.

992. Of course between Martinmas and Whit Sunday a man could have nothing at all to pay his rent with?

Nothing at all, so that the landlord would run no risk in extending it a little further out.

993. But putting aside that question, if the law of hypothec was done away with, if the landlord had the slightest doubt about the tenant, he must make him pay his rent the moment it becomes due, must he not?

Clearly; and I think that would be a very proper thing to do.

994. Lord *Panmure.*] Supposing that I were to show you an instance in East Lothian in which, in anticipation of an alteration in this law, the landlord had relet to the old tenant a large farm, upon the principle of fore-handed rent, and that upon the day that the tenant paid the last half-year of his old rent he had agreed to pay the first half-year of his new rent, that rent being an increased rent; do you not think that landlords would be rather tempted, if the law was done away with, to protect themselves in that way?

I think it would be likely that, to a certain extent, they would protect themselves in that way; but your Lordship has put an extreme case.

995. That is a case in which the proprietor of the farm told me that he had let the land upon a new lease upon a fore-hand rent of that description, viz., that upon the same day that the tenant paid the last half-year of his old rent,

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he engages to pay the first half-year of his new rent in advance, before he had ever even sown or reaped the crop on which he paid it. Do you not think that that system would be likely, if the law of hypothec were abolished, to be adopted generally by landlords for their protection?

I do not think such an extreme practice would be adopted generally, though it might be adopted in some instances; but I believe that if it was adopted generally it would be found that the landlord was paying a little too dear in the shape of getting less rent.

996. In this case it is done upon a considerably increased rent?

The farm was probably a very good bargain before, and if it was a very good bargain before, of course an increase of rent is a thing which might naturally have been expected.

997. Lord *Saltoun.*] You stated, did you not, that the law of hypothec had the effect of bringing into competition with professional farmers a number of other men who were not professional farmers, and who were without sufficient capital, and so on?

I did not say that I complained of men from other trades coming in; the law of hypothec allows them to come in.

998. I did not say that you complained of it, but you stated, did you not, that the law of hypothec had the effect of bringing in other competitors besides professional farmers?

Not at all; that is not the objection that I have, nor do I think the law of hypothec has that effect. What I said was, that the law of hypothec has the effect of bringing in men (it does not matter who they are) with insufficient means from any profession, whether farmers or others; but if a man has sufficient means, although he is not a farmer, by all means let him come into competition.

999. In your district, have a great number of those men obtained farms?

Undoubtedly all those that I enumerated have obtained farms.

1000. Of all those men who have obtained those farms, have the greater proportion been ruined and gone to the bad?

A very considerable number of them.

1001. Has it been the rule that they should go to the bad, or has it been what may be called the exception; for instance, have three-fourths of them gone to the bad, or have one-fourth of them gone to the bad?

I should consider that fully a half of them have gone to the bad, but I have not looked into that.

1002. Do you know whether that is the case in other districts over the country generally?

I am not aware of any county in Scotland where competition for land has been so great as in Forfarshire. Both in East Lothian and in the western parts there has not been so much competition, and I cannot speak to other districts so distinctly as I can to my own.

1003. You know Forfarshire, Kincardineshire, Banffshire, and Aberdeenshire, do you not?

A little; but I know Kincardineshire pretty well; beyond Aberdeen I am not so well acquainted with the farms.

1004. You stated just now, did you not, that one of the effects of the law of hypothec, and of this back-rent system, was, that land would be left unimproved?

What I meant was, that if a bad tenant, with insufficient means, got into a farm, bad results follow.

1005. But you implied that as one of your reasons against the law of hypothec?

Because I say the law of hypothec gives great encouragement to those men to get in.

1006. What is your idea as to the extent of improvement in all the north-east of Scotland during the last 50 years?

I do

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I do not know beyond Forfarshire, and a little of Kincardineshire; but as for Forfarshire, I should almost say that the farming in Forfarshire is not in many respects so good as it was.

1007. But my question was, what was the amount of waste land taken in during the last 50 years?

Land may be taken in and cropped, and yet left unimproved. What I mean by improved land, is land that is drained and fenced, and put into proper manurial condition for carrying crops, and not left in a run-out poverty stricken state, as much of it is; I draw my conclusions from our annual shows of cattle We have fine animals shown in Forfarshire, but they are only kept by a few. The great bulk of the tenants do not show any animals. Long ago, when I was a young man, I remember that almost all the farmers, or at least a great many more than there are now, were exhibitors at those shows. It is just a few of the landed proprietors and one or two of the tenants who now show cattle.

1008. *Lord Privy Seal.*] I suppose, in reality, your objection may be stated to be not to fair competition, but to the law of hypothec as introducing a competition which would not exist if there were not the law of hypothec?

Certainly.

1009. Earl of *Minto.*] You say there are numerous cases of sequestration; in those cases do the landlords get paid in full what is due, and are there many cases in which other creditors receive very little?

Very often the landlords are almost always paid in full, and the creditors in general get very little.

The Witness is directed to withdraw.

Mr. PETER BELL, is called in; and Examined, as follows:

Mr. *P. Bell.*

1010. *Chairman.*] You are tenant of the farms of Cransley, Gillchorn, and Burnton, are you not?

Yes.

1011. Where are those farms situated?

Cransley is in Perthshire, and Gillchorn and Burnton are in Forfarshire.

1012. From whom do you hold these farms?

Cransley is owned by Sir Patrick Murray; Gillchorn by Major Raitt; and Burnton by John Mudie, Esq.

1013. What rent do you pay for those farms altogether?

About 2,400 *l.*

1014. You heard the evidence of Mr. Goodlet; do you concur in the opinion given by him as to the operation of the law of hypothec?

I think the law of hypothec is certainly a very good thing. Had it not been for it, I do not think I could have been in the position that I am in just now.

1015. You have found the advantage of it in your own case at all events; were you able to enter on your first farm with a smaller capital than otherwise you would have found it necessary to employ?

Certainly, I was.

1016. Do you consider that if hypothec were abolished, the landlord would be obliged to have recourse to fore-handed rents?

I should say so.

1017. Do you think that a tenant's capital is more advantageously employed in improving his farm, by the use of a year or 15 months' rent, for which he gets credit from the landlord, and on artificial manure, and feeding stuffs, and matters of that kind, than it would be in paying the rent fore-handed?

I do.

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1018. Have any of your family derived benefit from the operation of the law as well as yourself?
I must say that they all have derived an advantage from the law of hypothec; they have got their rents 18 months, and perhaps a little more, in their possession, whereas paying fore-handed rent would have deprived them of that capital for the improvement of their farms.

1019. Have you any brothers occupying farms at present?
Yes; I had eight brothers, although they are not all alive; there is one dead, and we are managing the farm amongst us for his widow and family.

1020. Can you give the Committee any idea as to the total amount of rent which is paid by yourself and your brothers?
About 8,500 *l.*

1021. And you think it would have been impossible, but for the law of hypothec, for them to have taken those farms?
I know it would have crippled my father a good deal to have put us into the farms that we now occupy had it not been for the law of hypothec.

1022. It is said that if the law were abolished the tenants could borrow the money from bankers on good terms, and that the facility that they would get in this way would be more than an equivalent to them for having to pay fore-handed rents; is that your opinion?
I would like better to get the landlord's money; I think that any bankers could come down upon us at any time they liked, whereas it is the landlord's interest as well as ours to keep us right; and I think that getting the landlord's money is far better than finding security to a bank.

1023. Do you find that your credit or the credit of your family has been injured in any way by this law of hypothec?
I do not.

1024. You and your family have quite the facilities that you could wish for obtaining money for the cultivation of your farm?
Yes.

1025. Lord *Saltoun.*] If you get into difficulty, who is more likely to treat you kindly, the landlord or the banker?
I would say the landlord.

1026. *Chairman.*] There has been something said as to fore-hand rents. On Sir Patrick Murray's estates, on which you are a tenant, is it a fact that in all the new leases an agreement has been put in, that in the event of the law of hypothec being abolished, the rent is to be paid fore-handed?
I could not say positively, but I understand that the rent has to be paid fore-handed, Sir Patrick Murray allowing a per-centage upon the rent paid.

1027. Allowing, I suppose, 5 per cent. discount?
I understand that to be about the per-centage.

1028. Supposing that the law of hypothec were abolished, and supposing that the tenant were to pay fore-handed rent, and receive discount, would it be any advantage to him to receive discount from the landlord, and then to have to borrow the money from a banker to pay his rent; it would be really a double operation, would it not?
I would say so.

1029. Is it true, as far as your experience goes, that half the tenants, men who have risen from small beginnings, who are enabled to take land by the existing law of hypothec, eventually fail?
I would not say so.

1030. Lord *Rossie.*] You are acquainted with many of the farmers in Perthshire, and all your district, are you not?
I am.

1031. Do you know many of them who began with small means at first?
I know a number of them.

1032. And

1032. And who are now holding large farms, and who are considered ealthy?
Yes, I know farmers who are holding large farms, and who have risen up, nd who could not have got on but for the benefit of the law of hypothec.

1033. And who have learnt their experience as practical men?
Yes, they had experience when they began, and they have carried on.

1034. Have you known cases where men with plenty of capital, but without xperience, have taken farms and not succeeded?
Yes.

1035. You have known some such cases on my property, have you not?
Yes, I was thinking of that just now; and men have come in with little apital, and have gathered experience and gathered money at the same me.

1036. Did you know also a relation of yours, one of my best tenants, who egan with but little capital, and took his second farm, and left capital esides?
Yes.

1037. And you would not say that it is the custom in that neighbourhood to et farms by competition, taking the highest rents for them?
No; and I do not think it is the custom altogether. The landlords generally ke the highest rent.

1038. But they also inquire into the character of the tenant, do they ot?
They always inquire into the character of the tenant that they are giving the nd to.

1039. Lord *Saltoun.*] The man most likely to have experience is a good rm servant, is he not?
Yes; for instance, my Lord Kinnaird has a tenant named McGregor, at armichaels, who is a very good tenant, and who has risen from small beginnings.

1040. Lord *Clandeboye.*] Why could not a small tenant get into a farm ithout the law of hypothec?
If he had to pay fore-handed rent, that takes away the money that he would therwise have to employ for the stocking of the farm, and the purchase of anure, and what not.

1041. Then do you take it for granted, that if there was not a law of ypothec, it would be necessary for the landlord's protection that he should in- ist upon fore-handed rent?
I should say so. He would need fore-handed rent or some other cognate neans for protection to himself.

1042. Lord *Rossie.*] Then the fact of the tenants having the use of the andlord's capital is an advantage, is it not, for all manure merchants and thers?
I should say so.

1043. He is enabled to lay out that money in the improvement of his farm, nd to purchase manure?
Yes.

1044. Whereas if he had not that advantage he would have less capital ith which to improve the land, would he not?
He would.

1045. And you say that the land has been improved by this outlay of land- rd's capital?
Yes.

1046. Lord *Panmure.*] Do you think that if the law of hypothec were bolished, and the farmer's stock and crop and other goods were made equally ivisible amongst all the creditors, the manure merchant or the seed merchant ould give him his manure or seed a bit cheaper than he gets it at resent?
I do

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I do not think that the manure merchant would sell it one farthing cheaper than he does just now.

1047. In the districts with which you are acquainted, are sequestrations frequent?
Not very frequent.

1048. Are they very much more the exception than the rule?
Yes.

1049. How many years is it, in your estimation, since this question of hypothec began to be stirred, as it is now?
I could scarcely answer that question, but it is four or five years, I think.

1050. About six years ago there was hardly anything at all heard of it, was there?
No.

1051. Do you think that since the disturbance has taken place about the law of hypothec, the system of farming has been much worse than it was four or five years ago?
I should think not.

1052. Has it been much better?
It has been better, in my opinion.

1053. Do you think it has been better owing to any prospect of the law of hypothec being abolished?
I would not say so.

1054. With regard to the relations between landlord and tenant under the law of hypothec, you know what they are up to this present moment; do you think that if the law of hypothec were abolished the relations and the interests between landlord and tenant would continue to be as satisfactory as they are at present?
I do not think they would.

1055. Would not the landlord be obliged for his own protection to put more stringent clauses into his leases, and to look more closely after his tenants than he does at present?
I would say so.

1056. And therefore the relations between them would not be likely to remain so kindly as they are at present?
Probably not.

1057. *Lord Privy Seal.*] You said that the relations of tenant and landlord might not be so good if the law of hypothec were abolished; that answer of yours would apply to the relation between the landlord and a tenant of questionable solvency, would it not?
I would say so.

1058. But can you give any reason why the relations between a landlord and a solvent tenant should be any less satisfactory after the abolition of the law of hypothec than they are now?
I cannot answer that question very well, but I see no reason why there should be any unkindly feeling between a landlord and perfectly solvent tenant.

1059. Would it not be an advantage to the landlord that he should have to do with as few insolvent tenants as possible?
I would say that.

1060. Therefore if the abolition of the law of hypothec would rather tend to diminish the number of insolvent tenants, would not that be an advantage to the landlord?
I should say so.

1061. *Chairman.*] With regard to the question which the Lord Privy Seal has just asked, does it not sometimes happen that a tenant gets into temporary difficulties, either from a succession of bad seasons, or from low prices, and that then the landlord, relying upon the security of the hypothec, is enabled to give him indulgence, and he pulls through, paying the landlord and all his creditors

creditors in full, when perhaps if the landlord had been obliged immediately to be down upon the tenant, the landlord and the other creditors would also have received a composition of so much in the pound?

I think your Lordship is right in saying that the tenant will often pull through by getting a little time.

1062. May I ask how long you have been engaged in farming?

About 40 years. I began in 1826.

1063. And you have now these three large farms, for which you pay 2,400 *l.* a year, so that in your case, at all events, the starting from small beginnings has not ended in ultimate insolvency, nor, I believe, in the case of your eight brothers?

No, we have all been very fortunate.

1064. Lord *Panmure.*] Do you know anything of the law of distress in England?

No.

1065. You know, I suppose, that such a law does exist?

I believe so, but I do not know anything about it.

1066. You cannot speak as to the recourse that a landlord in England has to protect himself for the payment of his rent by any law similar to the law of hypothec in Scotland?

No, I cannot.

1067. But if such a law did exist in England, do you suppose that it would survive very long after a similar law was abolished in Scotland?

I would say not.

1068. Lord *Saltoun.*] If the law of hypothec were abolished, the landlord would have to be more particular about the solvency of his tenant, would he not?

Certainly, or have recourse to fore-handed rents.

1069. Could he discover that in any way except by making inquiries about him, either himself or through his factor?

I would think the best way to do it would be to make inquiry.

1070. Would not his making constant inquiries, as to whether his tenants were solvent or insolvent, be a very nasty process, and lead to a good deal of bad feeling?

I think it would be a very unpleasant thing.

1071. Earl of *Minto.*] Do you think that the abolition of the law of hypothec would induce landlords to make careful inquiry into the solvency of persons who hold their farms, or who might be candidates for their farms?

Yes, I would say so.

1072. You think that it would increase the desire of landlords to make full inquiry on that head?

It would.

1073. Lord *Rossie.*] In that case, during the currency of the lease, the landlord must be always looking sharp after his tenant, must he not?

Yes.

1074. *Lord Privy Seal.*] Will you be good enough to give any reason why that would not be a good result?

I would have no reason to think that he should not do it. Every person has a right to look out for themselves.

1075. Lord *Rossie.*] But do you think that the inquiring into a man's circumstances during the currency of a lease would be advantageous?

I would not say that it would be advantageous or very pleasant.

1076. Lord *Saltoun.*] Would the landlord have to make more particular inquiries into the solvency of his tenant during the currency of the lease, if the law of hypothec was abolished, than he has to make now?

Certainly.

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1077. *Chairman.*] Do you not find, as a general rule, that landlords look pretty sharply when tenants are offering for farms, as to their probable solvency, and that they are anxious to get men of capital and of skill also, if they can get them, even under the present system?

I think it is but right that they should do so.

1078. But do you not find that, under the present system, landlords are very anxious to get men of capital, if they can, as tenants of their farms?

I would say that they would like to get men of capital if they possibly could.

1079. *Lord Privy Seal.*] Do you think that when a tenant is in such a position that he is unable to pay a half-year's rent, it is often for his own advantage that the landlord should suffer him to continue in a farm?

If he is not able to pay his rent then the landlord ought not to continue him in the farm, unless his difficulties are merely temporary.

1080. But is it often for the tenants' advantage that when he is in such a condition he should continue in his farm?

I would not say so; although I have known instances to the contrary.

The Witness is directed to withdraw.

Mr. JOHN COOPER is called in; and Examined, as follows:

Mr. *J. Cooper.*

1081. *Chairman.*] You are tenant of a farm and also a Manure Merchant and Corn Dealer in Dundee, are you not?

Yes.

1082. You gave evidence before the Commission in 1865, did you not?

Yes.

1083. You stated at that time that you were doing business to the amount of about 100,000 *l.*?

Yes.

1084. I think you said that your losses by bad debts from farmers the year before amounted to 200 *l.*?

I think so.

1085. And that your largest losses from bad debts incurred by farmers were 400 *l.*?

Yes.

1086. That was in 1865, when it was not necessary that sequestration should be registered?

Yes.

1087. Since then an Act has been passed, has it not, which makes it necessary that sequestrations should be registered, and therefore that the public should know when a farmer is in such difficulties that sequestration is required?

Yes.

1088. Can you give the Committee any idea of the per-centage of losses from bad debts incurred by farmers, which you have sustained since the passing of the Act of 1867?

I do not think they have been so large, to the best of my recollection.

1089. By the evidence you gave in 1865, your losses amounted to 200 *l.* on transactions of 100,000 *l.*, did they not?

I do not recollect the exact words I used, but I do not sell above 20,000 *l.* to 30,000 *l.* worth of manures to farmers. The other portion is in purchasing grain.

1090. On 20,000 *l.* to 30,000 *l.* your losses would be 200 *l.*, that would be three-quarters per cent, would it not?

Thereabouts, I think.

1091. And

1091. And you say that since then the per-centage of your losses has been less?

I could not say precisely that it has been less, but I do not think it has been so much. We had a period of very bad times previous to that, and I think that farmers have been rather improving their position since that.

1092. In those bad years when things were in a depressed state, when the law of hypothec was not amended, your losses amounted to three-quarters per cent., but they are not so large now?

They are not; but we always look for a small loss yearly.

1093. Considering that in 1865 you were doing a business of about 100,000 *l.* a year, the law of hypothec does not seem to have interfered much with your prosperity either as a manure merchant, or as a farmer, or as a corn dealer?

I do not know that it has particularly done so. There is no doubt that if the law of hypothec had not been in existence, I should not have met with some of those losses which I did sustain, but I have been extremely fortunate; I am pretty well acquainted with the tenantry in the district in which I deal, and I have avoided making many bad debts, but in those cases to which I refer, the dividends were extremely small in consequence of the landlord having secured everything.

1094. But whether the law of hypothec had been in existence or not, I apprehend you would have laid your account to have met with some losses?

Every person must lay his account to meet with some losses, who is in business.

1095. Then the amounts which you have been damaged by the law of hypothec, is the difference between three-quarters per cent. and the per-centage which you would have lost, if the law had not been in existence, is it not?

No; in the case of the taking of my own farm it was taken at a very bad period, shortly after the Crimean war, and I had to compete with one person who has since, I believe, got into difficulties.

1096. I was asking now as to your business as a manure merchant, and not as to your business as a farmer, and I was endeavouring to ascertain how far the law of hypothec had operated injuriously to you in that respect?

My answer to that is, that if it had not been for that law of hypothec my loss would have been still less, because some of the dividends were most miserably small, and the landlords secured everything.

1097. Earl of *Doncaster.*] I suppose that you did not put in your claim for your debt until after the sequestration had been issued and put in on the part of the landlord?

Very likely; I had been claiming my debt from time to time, but had not succeeded in recovering it.

1098. But you had the power of recovering it by process, had you not, if you had wished it?

Yes, until sequestration was applied for.

1099. In fact you might have sequestrated it, might you not?

You could not sequestrate unless by the usual course of proceedings against a man in the ordinary way, and by rendering him bankrupt.

1100. *Chairman.*] You say in your evidence before the Commission, "For the raising of the crop, it is necessary that the landlord, the manure merchant, and the seed merchant, should contribute;" I suppose you consider that because manure is necessary for the raising of the crop, therefore the manure merchant is entitled to rank, in the event of insolvency, equally with the landlord?

Yes, I say so.

1101. But then you go on to say, "I knew a case where a party from Dundee took a farm in Strathmore; the farm was not over-rented, but after cultivating it for several years he got into difficulties through speculations, &c., and the result was, that the landlord took the benefit of a clause in his lease, enabling him to put an end to it in the event of bankruptcy." In that case it appears from your evidence, that the man got into difficulties from speculations; and

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supposing that there had been no law of hypothec, the creditors to whom he incurred debts in consequence of those speculations, would have ranked, would they not, equally with the landlord, and equally with the manure merchant?

That party was in a state of comparative insolvency when he took this place. He had no means; he stated in his examination before the sheriff that he commenced without any capital at all; in fact he was behind when he took the place.

1102. But the manure merchant would not have derived the whole benefit, even if the law of hypothec had been abolished, because he would have had to share not only with the landlord, but with those other parties to whom the tenant was indebted, in consequence of his speculations?

Of course the manure merchant would have had to rank with the others.

1103. Lord *Rossie.*] There is great competition between manure dealers, is there not?

Yes, there is very great competition; there is that in all sorts of trades now-a-days.

1104. And that very much regulates the price, does it not?

It does.

1105. I suppose you generally inquire into the circumstances of any tenant before you deal largely with him?

I inquire into the circumstances of every person, whether he is an agricultural tenant or not. Every prudent merchant should do that.

1106. Do you find any great difficulty in ascertaining a tenant's circumstances?

We have less difficulty, I must freely admit, now than we had before, because we know when a man is sequestrated, and before we did not.

1107. Lord *Panmure.*] Do you think that if the law of hypothec were abolished altogether, your losses would be so diminished as to leave you with none at all?

I would not go that length, but I should say that I should then get a fairer chance along with the landed proprietor; and I see no reason why the landed proprietor should get the preference over me as a merchant. On the contrary, when a tenant becomes bankrupt, the landlord has always his land, but in my case my property is gone. Now, it may be said that the landlord does not receive such a large per-centage as the merchant receives, and therefore should not run the same risk; but the best answer to that is, that within the last 20 years, since the repeal of the Corn Laws, we all know that land has risen very much in value, and that landlords who were in possession of property 20 years ago are now receiving a very large rate of interest for the capital which the land was worth at that time.

1108. *Lord Privy Seal.*] That would apply to Scotland only, I suppose?

I am speaking as to Scotland; I may mention for the information of the Committee, that it is well known that upon some properties in Forfarshire, which have been remarkably well managed, upon which capital has been largely expended, the per-centage is something extraordinary during the last few years. In 1856 the rental of Cortachy, according to the valuation roll, was 4,211 *l.* In 1868 it is 7,080 *l.*, making an increase of 68 per cent. I have no doubt that there must have been a great deal of money laid out here by the landlord to have brought such a large increase of rent as this which has taken place; and this confirms me in the belief which I have held all along, that if the law of hypothec were totally abolished, and increased capital brought to bear upon the land both by the landlord and the tenant in place of rents falling, they would gradually increase.

1109. Lord *Panmure.*] You say that the manure merchant and the seed merchant, and other creditors, ought to be put in the same position with the landlord; and that in the event of failure taking place upon the farm, they should have equal claims; are you not aware that the landlord of a farm is bound for payments upon his land, with which the seed merchant and the manure merchant have nothing whatever to do?

I am quite aware of that, but still they pay their taxes to the nation.

1110. And

1110. And whether the landlord gets his rent or not he is obliged to pay all those obligations to which he is subject, is he not?
He is; but he is still always in a better position than the manure merchant, because he gets his property back.

1111. But he gets his property back minus all that he has had to pay for public burdens, and minus all the rent besides, does he not?
Yes, if he is not able to recover.

1112. Do you not think that the landlord who has to pay all those burdens upon the land is entitled to some protection, at all events, for the recovery of the rent, so as to enable him to meet those demands?
He certainly has a strong case there; but still it is balanced by the fact that he always gets back his property, whereas the manure merchant gets back nothing.

1113. May not he get his property back so deteriorated that it will require perhaps an additional year's rent to put it right again?
Sometimes that is the case, but I have known instances to the contrary.

1114. That is another risk, is it not?
Yes.

1115. Supposing that a landlord has had occasion to borrow money upon his estate, do you suppose that his creditors will give him any law. When they come to claim their interest upon the money borrowed, will he not have to pay that also in addition to the loss which he may sustain upon his farm?
Of course he will.

1116. Under all those circumstances, do you not think the landlord has a better right to be secured in his rent than the other creditors of the tenant to whom he lets the farm?
No, I cannot see that; I adhere to the statement which I have already made, that the fact of the landlord getting back his property will counterbalance any supposed right which he might have of preference over the manure merchant.

1117. Even though that property is subject to claims upon it which he must pay, whether he gets his rent or not?
That is my view.

1118. *Lord Privy Seal.*] Is there not some fallacy in saying that the landlord gets back his property, inasmuch as the landlord has not parted with property to the tenant, but has parted with the use of that property in return for a certain rent; and if the tenant fails to pay his rent, how does the landlord get back his property?
He gets back the land.

1119. The comparison which you make, as I understand, is between manure which has been sold to the tenant, and which was the property of the manure merchant before he sold it, and that which the landlord has parted with to the tenant, which is the use of the land for a given rent. The landlord has not parted with the property in the land, but with the use of the land; how do you make out that the same rule applies in both cases?
The only way in which I see it is this: I have already explained that the landlord gets back his land, and it is the same in value; but the manure merchant, or the other creditor, gets back merely the dividend, which is generally a much smaller proportion than the value of the land.

1120. You say that the landlord gets back his property, but has the landlord ever parted with his property?
He has in a manner parted with it; he has let it for a series of years.

1121. Has not the landlord parted with the use of his property for a given term?
He has.

1122. Does the landlord get back the use of his property for that term?
He cannot get it for the whole term, of course.

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1123. But does he get back the use of his property at the time which is concerned in the non-payment of rent?

Yes, if the tenant is put out.

1124. Supposing that I let my land from year to year, and that the tenant owes me a year's rent, and that I fail to get back that year's rent; how have I got back that which I gave to the tenant?

If you fail to get your rent, you cannot get it back.

1125. Then how have I got back my property in any sense more than the manure merchant has got back his property?

Your Lordship is holding that the rent is property; I hold that the land only is property.

1126. I wish to establish a perfectly fair comparison, as far as I can, between that which the landlord has parted with and that which the manure merchant has parted with. The landlord has parted not with the ownership of the property, but with the use of the property for a given rent; and the manure merchant parts with his manure in return for a given sum of money; will you explain in what sense the manure merchant does not get back his property in just the same way as the landlord gets back his property?

As the law presently exists, the landlord can sequestrate and recover his rent in spite of the merchant, but the creditor can do nothing while that sequestration is on.

1127. Would it not be more correct to say, not that the landlord is compensated by getting back his property, but that he has a better security, owing to the law, for getting back that which he has covenanted to give to the tenant?

That is the correct way of stating it.

1128. Do you think that there is this difference between the position of the landlord and that of the manure merchant (taking him as an example), that whereas the person who sells manure or any other article to the tenant can, if he does not get paid, stop the supply: the landlord who has let his land upon lease cannot stop the use of that land without proceeding in a court of law to an action for ejectment?

If his rent is not paid he can do it.

1129. Supposing that the law of hypothec is abolished, is it not the case that during the time that he is bringing this action which the tenant may defend, and which may continue over some months, an additional debt has become due from the tenant to the landlord, which is not the case with the manure merchant?

I do not think that your Lordship understands the law of Scotland. The landlord can sequestrate in two hours, or perhaps less, as soon he gets the sheriff's signature.

1130. Supposing that the law of hypothec was abolished, would there not be this difference between the position of the landlord as a creditor of the tenant, and the position of any other creditor of the tenant, that the landlord could not recover his rent, except by a process of law, and during the time that that process of law was going on, an additional debt would accrue between the landlord and the tenant, whereas the other creditors of the tenant can stop the supplies, and prevent any additional debt from accruing?

If the landlord's debt was due, the landlord could take immediate action. According to the law of Scotland, he could present a petition to the sheriff to ask the tenant to show cause why the estate should not be sequestrated. The landlord would still have his remedy if the law of hypothec were abolished to-morrow.

1131. He would have, however, to proceed by process of law, would he not?

He would, of course.

1132. Could you tell me how long that would take, on an average, in Scotland?

So far as Scotland is concerned, if a landlord had rent due to the amount of 1,000*l.*,

1,000 *l.*, and the tenant would not pay him, all he would have to do would be to present a petition to the sheriff, asking his Lordship to ask the tenant to show cause why his estate should not be sequestrated. If he could show no good grounds, the sheriff would immediately grant sequestration, by answering the landlord's petition.

1133. Would that be done within a month?
It might be in 24 hours. The sheriff would very likely issue an interlocutor, calling upon the tenant to show cause why the estate should not be sequestrated; and if the cause shown was not satisfactory, the sequestration would take place.

1134. Lord *Saltoun.*] If the tenant defended it, how long would it take?
The tenant could only defend it upon showing the sheriff good cause why he should defend it. I do not think that to any petition presented to any sheriff, setting forth that the rent was due, any tenant could set up any counter-opposition showing cause why the sheriff should not sequestrate the estate because the rent was due. He could do it at any time. A sheriff would never allow the right to lie over.

1135. *Chairman.*] Have you not a remedy in your own hands, as a manure merchant, by dealing for ready money?
Yes; of course every merchant has that; but we cannot always get ready money. Farmers are very slow paying men. They are excellent men for asking for money from you; but some of them do not pay very fast. I have no doubt that I would get payment from my friend Mr. Bell, whose evidence I have heard, and who pays very well; but all farmers are not alike in that respect.

1136. Lord *Panmure.*] But you must have met with very few exceptions in that way, when your losses have only been three-quarters per cent.?
I have naturally tried to select as safe men as I possibly could.

1137. *Chairman.*] Would you propose to abolish the urban hypothec?
I said no at the time of the Royal Commission; but although I am in favour of a total abolition of hypothec, still I do not think that the country is ripe for a total abolition of the urban hypothec. There seems to be no agitation upon the subject whatever. Indeed, I may frankly admit, that although I stated before the Commission that I was strongly in favour of the abolition of the law of hypothec as far as agriculture was concerned (and I am still of that opinion), I regret that Mr. Carnegie has introduced this Bill so soon after the last Bill became law. I should have been very glad if Mr. Carnegie had seen cause to wait to see what effect this law would have upon the country. That is my candid opinion of it.

1138. You go on to say, "I see no reason why an upholsterer should sell furniture upon credit." Why would it be easier for an upholsterer to get ready money than a manure merchant?
It is generally supposed that when a man marries he ought to be in a position to keep a wife, and therefore to pay for the furniture.

1139. Lord *Panmure.*] With regard to a remark which you have just now made, may I suppose it to be your opinion that, in dealing with the relations of landlord and tenant, and in dealing with the possession of land in general, it is not good policy to be always tampering with the subject by changes in the law, and by Acts of Parliament?
I have stated just now, that I would have preferred that Mr. Carnegie should have delayed for a short time to see what effect it would have upon the country.

1140. When a law is passed bearing upon so great an interest as that, it would be but fair to allow some time to elapse, to see whether that law is working with good effect or not?
I have stated so, but still it does not alter my opinion that in this free-trade country, sooner or later, we shall come to a total abolition of the law, both agricultural and urban. I may mention, that I have often heard it stated and set forth, that the law as it at present exists, tends to keep small tenants on the land. I have looked over the valuation rolls of the occupiers of land in various parishes

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of the county of Forfar in the years 1862-63 and 1867-68, and under the operation of the law as it now exists, I find that the small class of tenants are rapidly diminishing. I find that in 1862-63 the occupiers of land in Forfarshire amounted to 2,297. In 1867-68, they are 2,201, being a decrease of 96 tenants. That fully convinces me that the present law does not tend to keep small tenants in their holdings. On the contrary, we are gradually, so far as Forfarshire is concerned, getting into large farms as fast as we possibly can. I should not like to be too personal, but I see that it is in operation even on the noble Chairman's property. I do not know any reason why it should be so, but I see that in the parish of Cortachy there were apparently 41 occupiers of land in 1862-63, whereas now there are only 34.

1141. With reference to that point, do you not think that the terms "occupiers of land" may have applied to parties who occupied pendicles as sub-tenants, as it were, under large farmers?

No sub-tenant would be taken in, but the occupiers of land are taken in.

1142. May not the occupiers of pendicles during leases held by tenants, have been included in that list which you have alluded to in 1861-62.

No; the valuation roll is entirely made up of occupiers of land, not sub-tenants; so a person, holding what is called a pendicle from a farmer, is never put upon the valuation roll.

1143. *Lord Privy Seal.*] Do you think that the abolition of the law of hypothec would tend to increase the size of farms?

I do not. On the contrary, I think it would tend to diminish them, and would tend to assist small tenants to get land. That is my view. I have held that from the beginning, and I strongly adhere to it still. I think that, if the law of hypothec were entirely abolished, landlords would see it to be for their interest to run less risk than they would have to do by letting large tracts of land in the hands of one man.

1144. Lord *Panmure.*] Then you admit that they must run some risk?

They must run some risk; but I think they would run less risk if some of those large farms were put into small holdings, because however careful a man may be in selecting a tenant, he may turn out differently in the course of four or five years, and the landlord may run a very great risk with large holdings, whereas if they were small holdings the risk would be less, being more divided.

1145. *Lord Privy Seal.*] If the landlords, after the law of hypothec was abolished, took their rents in advance, would not the risk be very small?

Yes; but I do not think they would ask it in advance; I have a higher opinion of the landed aristocracy of Scotland.

1146. Will you explain why taking their rents in advance, should lower your opinion of the landlords?

I did not say that it would lower my opinion of them, but I say that I have a better opinion of them than to think that they would ask it, because there is no subject, that I am aware of, that is let in Britain for which payment is asked in advance; I do not think there is a single case where rent is asked forehanded.

1147. *Lord Privy Seal.*] If the law of hypothec in Scotland, and the law of distress in England, were abolished, would it not be a very obvious course for the landlords to take their rents in advance?

Yes; but I understand that there is a difference between the law of hypothec in Scotland and the law of distress in England. Perhaps some of the noble Lords will correct me if I am not right, but I understand that the law of distress in England only secures six months' rent.

1148. *Chairman.*] You are perfectly correct in what you stated with regard to what has taken place on my estates, which you have pointed at very particularly, and I believe you are perfectly correct in stating that that is the case in Forfarshire, and throughout Scotland; but does that prove that the law of hypothec is not favourable to small tenancies; may not the law of hypothec be favourable to small occupations, and may there not also be other causes in operation which may lead to the aggregation of small holdings into large ones?

There

There may be other causes, but I think that it is a very strong argument (or at least it appears so to my mind) that when our tenantry are decreasing, at all events, the law of hypothec is not favourable to the small tenantry being kept in existence.

1149. Lord *Rossie.*] The expense of farming is much more than it was 25 years ago, is it not?

It has enormously increased.

1150. And therefore the profits of farming are less, are they not?

I would not be prepared to say that. We can take more out of the soil now than was done 25 years ago.

1151. Is it not the case that it is not so great an advantage to take a small farm, inasmuch as a small farm will not yield so great a profit unless a man works himself as a small farmer does?

I think that small farms, as a rule, are let very high; in fact, there is such a rage to get into those places that in many cases they offer far more than a place is worth. The factor of one of the largest properties, if not the largest property, in Forfarshire, told me the other day that he had a small place to let, and several parties sent in offers for it; but the whole of them were so high that he told them all they had better go home and consider of it, and make a fresh offer, for that he could not conscientiously let it to one or the other of them, and expect them to pay the rent.

1152. But a small place will not pay a man as well as a large one, will it?

It will not. Any man taking 50 or 60 acres of land and working it has a very poor living. As an instance, I may mention that in my residence where I live myself, I can see from my own house the premises of nearly 30 dairymen. I am intimately acquainted with all those men; they attend my sales; nine-tenths of them had been agricultural labourers, and in conversations which I have had with them myself, when I have asked them the question why they came here and took up a dairy, and had ten or a dozen cows, and whether they could not rather have taken a piece of land, I think without a single exception they have told me that they cannot, by taking land, make nearly so good a living, and cannot lay out their money to that advantage that they do in this way, because they can get their children put into the works in the neighbourhood, and so on. In fact a man laying out 200 *l.* or 300 *l.* upon a dairy will get three times the return from it which he can get from any small farm, however liberal the landlord may be.

1153. The question I put to you was as to the reason for which you say that small farms are diminishing, and are thrown into large ones because they can be better and more profitably conducted?

In my own neighbourhood there are four notable instances which have occurred within the last year or two; two fine farms which had families upon them, recently were given up, and they have been recently let, with two excellent steadings upon them and two fine dwelling-houses, to one man. In another parish there was a farm recently to let also in the same way, and it has been taken by a neighbouring tenant; and the two farms have been amalgamated together. In another parish the same circumstances occurred. In the parish of Auchterhouse, where the noble Lord is a large proprietor, a notable instance has occurred; a farm recently came to be let in that locality. The adjoining farm was occupied by a brother; they had never been offered to the public; there are two splendid steadings upon them. Of course, the noble Chairman is entitled to let his property as he thinks fit, and I have nothing to say against that. It has been let to the other brother, and the result is that the dwelling-house is to let, and it is in the public papers at this moment, and a very excellent house it is. The law of hypothec, as it at present stands, is rapidly tending to increase the size of the farms, and to diminish the number of the farms, and I have proved it.

1154. Do you not think that a man, if he has capital, is able to manage a larger concern, whether it is agricultural or a business in town, at a cheaper rate than a small concern, and that, therefore, if you have capital you can get more return from a larger concern?

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Yes, it is natural that that should be so; but I maintain that there is ample capital among the agricultural population themselves to take farms without any assistance from the landlord. If you offered to-morrow, 50 or 60 acres in Forfarshire, at a fair moderate rent, you would get numerous tenants who would come forward and pay the money to the landlord when he thought fit. There may be exceptions, but as a rule, there is ample capital among the small people.

1155. Lord *Panmure.*] Do you object to the landlords letting their land by tender?

I do not.

1156. Do you think that the landlord ought to have a fair option of getting as many offers as he can, provided he selects judiciously from among them?

I think so, and I think that it would be a very great improvement if they would, instead of sending to the Lothians for a valuator to value land in Forfarshire, select a man in the county itself, where a farm is to let. I believe, with the greatest deference to some of those large valuators, that individual would give just as good a valuation.

1157. Earl of *Minto.*] Your opinion is in favour of the total abolition of the present law of hypothec, and the abolition of the preferential rights of landlords?

Yes.

1158. Does your opinion go to this extent, that you would abolish the preferential right of farm servants to their wages?

If the law of hypothec were abolished, I am not aware whether it would affect the agricultural labourer.

1159. Is not the preferential claim of the labourer over all other creditors to his wages, somewhat analogous to the right which the landlord has now under the law of hypothec?

It may be so.

1160. Lord *Panmure.*] The claim of the servants who work upon the farm, is preferential to the landlord's hypothec, is it not?

Yes; I am aware of that.

1161. Supposing the landlord's hypothec to be abolished, and that he is put upon a par with everybody else, would it be reasonable that the parties who worked the farm under the tenant should not be exactly upon the same par with all other parties?

They should be put on a par; but the working men are getting now as shrewd as their betters; and they would just say to their master when they go to engage with him, "Well, now we have no security for payment; we ask you to pay us weekly in place of once in six months."

1162. Would it not be natural for the landlord to take the same course with regard to his land?

He is quite entitled to do anything he pleases.

1163. Do you not think that ultimately where landlords had to pay large public burdens and to pay the obligations which they are bound to pay, they would be obliged to protect themselves by calling upon their tenants to pay rent for which they have no other security?

I have already explained, that in my opinion (and I believe that it is a sound one) there need be no difficulty, at least so far as my neighbourhood is concerned, in any landlord having ample protection. There is such a demand for land, that he will have no difficulty in securing a tenant, with sufficient capital to be a protection to himself.

1164. But supposing that the tenant enters into other speculations over which the landlord has no control, and which he cannot anticipate, then, unless the landlord protects himself by demanding that the rent shall be paid down then and there, he having himself obligations to pay, he will not run the risk of losing the whole of his rent by those speculations, of not being able to meet his own obligations?

I have already said that I think that the landlord should run the risk with other

other people. I see no reason why any man in getting his living, however he gets it, should run a less risk than others.

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1165. Lord *Rossie.*] Is there not a difference where leases are granted for 19 years?
I do not see that it makes much difference, because the landlord can always protect himself by putting an end to the lease.

1166. Lord *Panmure.*] Do you think there is no risk in the repeal of the law of hypothec, that the landlords, instead of letting their land to tenants, may be forced for their own protection to take their land into their own management, or to let it in shorter leases than they do at present?
I do not think so; I think that it would be for the advantage of the landlord that he should always continue the 19 years' leases; it has been proved very conclusively that we have progressed very much more (with the greatest deference to the English noblemen who may be present here) in agriculture in Scotland than has been done in England upon short leases; we are far ahead of the English farmers upon that account, and I attribute that to the effect of the long leases in inducing the tenant to expend a greater amount of capital.

1167. But all that has been done under the law of hypothec, has it not?
Yes, and I have no doubt that it will be so when the law of hypothec is done away with.

The Witness is directed to withdraw.

Mr. THOMAS LANDALE is called in; and Examined, as follows.

Mr. *T. Landale.*

1168. *Chairman.*] You are Tenant of the Farm of Rhynd, near Perth, are you not?
Yes.

1169. From whom do you hold that farm?
From the Earl of Wemyss.

1170. What rent do you pay?
It is regulated, to a certain extent, by the price of grain; it is from 1,200*l.* to 1,400*l.*

1171. How long have you occupied the farm?
Nine or ten years.

1172. Had you been farming before that period?
Yes; I was farming in Fifeshire before, and till a couple of years ago.

1173. Do you consider the law of hypothec advantageous, or the contrary?
Very advantageous.

1174. Why do you think so?
It has allowed a certain class of men, with practical knowledge and limited capital, to go into the management of land, and to improve it, and to bring it to the state in which farming in Scotland is now, which they could not have done but for the law of hypothec.

1175. Lord *Rossie.*] You have known cases, I suppose, of practical men being able to take farms, in consequence of this law?
Most of the principal farmers that I know are men who, either by themselves or by their fathers before them, have held considerably smaller holdings, and have been enabled, by the law of hypothec, as one lease came out, perhaps to take two farms.

1176. Do you not think that the evidence which you have heard here from Forfarshire relates to that particular district, and the particular circumstances of that district?
I think it is not correct evidence at all, or at least I do not agree with it.

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1177. You would not say that it was applicable to Perthshire and Fifeshire?
I think not. For instance, in my experience sequestration is quite an exception, and the law of hypothec, until this case in the west county some years ago, was never heard of. But for this law, I do not think the farmers in Scotland would be in the same position as they are in now. Two or three of my old servants, who have just raised themselves from ploughmen, now hold farms of from 50 to 100 acres, and I have not the least doubt that, by the time their leases are out, they will be able to extend their holdings, and that is the reason, perhaps, of those small holdings getting fewer in number.

1178. Are you well acquainted with the farm servants in Scotland?
Yes.

1179. Do you not think it very desirable that men who have been foremen on farms should have the prospect of rising?
Distinctly; it is the only inducement they have.

1180. And that prospect is only to be held out by their being able to take farms with a limited capital?
Yes; and I think, besides, a deal of land has been brought into cultivation which would never have been cultivated but for the practical energy of those men, and I think that if you do away with the law of hypothec those men must disappear altogether, and a lot of that land will go out of cultivation again.

1181. Therefore the evidence that we have heard is limited to particular districts, either where there are very large farms, like East Lothian and Roxburgh, or round Dundee and in Forfarshire?
I do not think that it would apply generally over the country, or in any county that I have anything to do with. If you do away with the law of hypothec, the landlord has no security at all for his rent, and he must get it in some way, either by forehanded rent or in some other way. I do not think that rent payable at Whit Sunday and Martinmas is forehanded rent. Take the instance of the manure merchant; if a tenant enters at Martinmas and pays his first half-year's rent at Whit Sunday, and his second half-year's rent at Martinmas, it is quite possible that the manure merchant may supply a lot of manure, a great deal more perhaps than the tenant wants; and the tenant may sell that again and pay the manure merchant and reap his crop and thresh it out, and the landlord cannot demand his rent till Martinmas, and the crop might then be all threshed out. I think if you are going to abolish the law of hypothec, you must have forehanded rent, by paying the first half year's rent when you enter, and the second half-year's rent at Whit Sunday, and that plan must be adopted to make the landlords secure. There appears to me to be a fallacy in regard to backhanded rents; my opinion has always been as far as rent is concerned, that it is a mutual arrangement between a proprietor and a tenant, that the landlord says, "I cannot farm all this land myself, and I will give you the use of it for a certain consideration." I do not think the rent is naturally due until the produce of the land is in the tenant's hands, so that the general public cannot complain of this portion which, in reality, belongs to the landlord, and does not belong to the tenant at all, being secured by law to the landlord to whom it belongs. I do not consider the landlord as a creditor, because the tenant has the land only in keeping for the landlord till he threshes out his corn, and if you put the manure merchant in the same position as the landlord, you are making the landlord a security to the manure merchant. You find that in all new countries; I found it to be so in the Colonies and in America; there people buy land, and they cannot farm it themselves, and they give men who emigrate there with families and little capital a portion of it, and they divide the produce. It is the same thing here, but the division of the produce has come to be nominally stated as rent. That does not belong to the general public at all; it belongs to the proprietor, and never belonged to the tenant, and hence the reason, I believe, of grain rents. Some of your farms are entirely grain, and you may go and demand the payment in grain, but instead of that you have the fiar's prices. I think the result of the abolition of the law would be that having forehanded rents they would be all money rents; you have feu duties and ministers' stipends, and all those things to pay, and if the law were abolished

abolished you would have to alter altogether the relation between landlord and tenant.

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1182. *Chairman.*] You appear to have been in the Colonies and in the United States?
I have.

1183. I believe it is the practice in the United States for persons to let land, stipulating for a share of the produce a certain amount, say, of cotton. Supposing the tenant to become insolvent, has the landlord an absolute right to that cotton for which he stipulates, or can the other creditors come in and make any claim?
I understand it to be in this way; that it is by arrangement with a third party. For instance, a general merchant or some other business man is had recourse to, and the whole of that produce is consigned to that house and half is handed back to the tenant, and half goes to the proprietor or whatever the proportion is.

1184. It is often said that the law of hypothec is a remnant of the feudal system and an antiquated and obsolete custom; I suppose that in the United States feudal laws are not likely to be enforced?
They could not bring the land into cultivation in any other way, and I believe a great deal of the land in Scotland would never have been cultivated but for this law of hypothec.

1185. Lord *Panmure.*] Then you do not subscribe to the evidence that the law of hypothec is an exceptional law?
Not at all; it is quite clear that if a man lends 500 *l.* he has not only security in the shape of a bond, but he has security for the payment of his interest; I do not see why a landlord should not have a lien over the produce of his land in the same way as a shipowner has a lien over cargo for freight.

1186. In fact the landlord lends his land upon what is analogous to a bond, and he has a right to security for the payment of the interest?
Certainly. There has been a great deal said about leases; I think if you do away with the law of hypothec you will almost do away with leases, because you require to be very stringent with the tenant, and not to allow him to get into arrear, and in many cases we know that a little judicious indulgence by a landlord in enabling a tenant to tide over difficulties has allowed the tenant not only to pay his landlord, but to pay the rest of his creditors.

The Witness is directed to withdraw.

Mr. WILLIAM HAY, is called in; and Examined, as follows:

Mr. *W. Hay.*

1187. *Chairman.*] Are you the Provost of Dundee?
I am.

1188. How long have you held that office?
Two years.

1189. Has your attention been turned to the question of urban hypothec?
It has. The town council petitioned twice against any alteration in the law, conceiving that there being no objection stated to the law within burghs, and, in their opinion, it being the most beneficial law for the tenant, any alteration of the law would be most prejudicial to the tenants and occupants of property in many ways. Just now it is a settled rule of the country, and everyone knows and deals accordingly, that the landlord's rent is a preferential burden. There is no deception and no injury to anyone, because all parties hold it to be a settled, well-known, and established rule. The consequence is that a poor man, or a man in ordinary circumstances of middle life, has no difficulty in getting an

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occupancy upon fair terms, the same terms as a wealthier man, and the consequence is, that it gives an impetus to competition and fair dealing in the burghs. But if you removed this security by changing this law, then no proprietor would deal except upon a special understanding. He would require the tenant to find personal caution or security in the first place, which many would be unable to do, and if he could not do it, he would charge forehanded rent as a sort of security and bonus upon the rent. The consequence would be a great injustice to the great mass of the people, and it is so understood. In the towns we have never had the slightest objection whatever to the present law, and I should very much object to any change, not for myself, although I am very largely connected with property in the burgh. My family and my wife's sisters and family have nearly 3,000 *l.* rental from property in the burgh. But in every case, if you abolish the law, I would make a special agreement requiring a security; there is nothing to prevent it. Even supposing you repeal the law of hypothec, a person comes and says, "I want a shop or a house;" you would say, "You must sign a certain agreement transferring your furniture or your goods to me in security for the rent." No person could prevent that, and no law could prevent it; it would, therefore, be causing additional expenses to the tenants.

1190. Would that agreement hold in the case of furniture which had not been paid for, because we have the opinion of the Lord Advocate and others that agreements of that kind would be invalid if the law of hypothec were repealed?

I should think you would not put a proprietor of land or of houses in a worse position than a merchant supplying goods. I do not ask a party to deal with me. I live upon the rents of my property, and I must secure myself. You are using my heritage, and you must give me some security; those are my terms, and if you do not deal with me, there is an end of it.

1191. Have you any reason to believe that the opinion which you have expressed, and which appears to be shared by the Town Council, is the opinion of the majority of the people in Dundee.

I have not the slightest doubt of it. There has not been the smallest complaint whatever. I can give statistics to show the bearing of it in Dundee. We have 8,000 dwelling-houses at a rental of between 5 *l.* and 10 *l.*, or at an aggregate rental of about 51,900 *l.* For houses below 5 *l.* the payments are generally fortnightly or monthly. We have rental above that for houses of 10 *l.* and upwards, of about 58,000 *l.* We have 1,320 shops, at a rental of 32,000 *l.* We have 800 workshops, yards, stables, and coachhouses, at a rental of about 11,000 *l.*, making a total rental of about 150,000 *l.* for house property, besides shops, yards, &c., the entire rental of the burgh, including the rental of houses under 5 *l.* and of manufactories, being 368,000 *l.*

1192. Lord *Panmure.*] Do you find any difficulty in collecting those rents under the present system, and are there any complaints against it?

No.

1193. *Chairman.*] Did you attend the Convention of Royal Burghs?

I did not; but there was a member sent from the town council to represent the council, and the Convention of Royal Burghs petitioned against the Bill.

1194. So that we may take it that the opinion of the majority of the burghs in Scotland is against the abolition of the law?

Decidedly.

1195. Lord *Panmure.*] You have seen a great deal of what has been going on in agricultural subjects; do you think there is much difference of principle between the urban hypothec which protects proprietors in towns and the landward hypothec which protects the proprietors of land?

The principle is identical.

1196. It would be as unjust to abolish the one as it would be to abolish the other?

I think it would do more harm to tenant farmers.

The Witness is directed to withdraw.

Mr. WILLIAM KILGOUR, is called in; and Examined, as follows:

1197. *Chairman.*] You are a proprietor in Aberdeenshire, are you not?
I am; at Tulloch, near Aberdeen; it adjoins Lord Aberdeen's property

1198. Near Aberdeen are there not a considerable number of small holdings?
A great many.

1199. Do you reside a good deal upon your estate?
Not much; I sometimes go down there, and sometimes I let the house.

1200. Are you conversant with what goes on there?
Yes.

1201. Do you consider that the law of hypothec has been advantageous, not as regards your own particular interests so much as regards the occupiers of those small holdings?
I should say it has most decidedly. I have listened as well as I could to the evidence which has been given by those gentlemen who have been examined to-day before the Committee to-day. In the first place, as regarded the gentleman whom you first examined, I could not, so far as my own observation went, make out in what respect hypothec had been disadvantageous to him. As regards the second gentleman who was examined, I could make out that it had been most beneficial to him; and I think that that has been the general tendency of what has taken place to-day. Some of the observations which were made I think by some of the parties, relative to the letting of farms by landlords, were not exactly called for, because my own impression is, although I am a small proprietor, that landlords always prefer to retain an old tenant who has paid his rent well at a more moderate rent even than a total stranger who may come on the property would pay. At any rate, that has been my case. I have let two or three of my small farms to the tenants who are there at less rent than I could have got from other men; and it is always my intention to prefer a man whom I know to one about whom I know nothing, even if he would give a few pounds more rent. I do not myself see that hypothec is at all injurious to any man who is a man of good standing principles. It is nothing but a name to him; but as regards the owner of property, it is more than a name, and in case nature does not give that man good crops, and so forth, then the landowner has a claim for his rent, and the hypothec is his security. The laws are made to protect the good, and are only injurious to the bad. I shall, with your Lordships' permission, state what are my ideas and views about hypothec in some of its bearings, which perhaps have not been entered upon to-day; I have endeavoured to study it as well as I could upon fair principles. The abolition of this law will be most severely felt by landowners whose property chiefly consists of small farms and land now waste that they desire to bring into cultivation; also by small farmers and crofters, who being possessed of but little capital, a few implements, and farming stock, under this law can obtain, and have intrusted to them the working, by their labour, the productive power and yield of the land. Under the law of hypothec, the landowner holding security for the value at which he estimates the yield of the land, entrusts the realisation of that portion which is his to the farmer to sell at the period when the market is most favourable, he, the landowner, always retaining his right or property therein, that is to the extent of that portion fixed, and which in other words may be termed rent; this rent in former years used to be made over, or handed over, in stipulated quantities of corn, oil, &c. &c., to the owner of the land; whereas now money represents the same, and in a similar way has to be handed over to the landowner to whom it belongs, he never having ceded his title to it. The farmer, moreover, on his part engages or binds himself to cultivate the land according to approved principles of agriculture, and by which means he calculates to be enabled to realise for himself over and above that increase or produce which belongs to the landowner, and may be termed rent, a considerable extra yield for himself,

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and in which his landlord no more participates than he can in the yield that belongs to the landlord, and which yield, or rent, never having been ceded or given to the tenant by the landowner, can never be an asset of a bankrupt farmer. The landowner requires the farmer to hand him the produce or money which belongs to him at certain periods, and it is the duty of the farmer to realise that with which he is entrusted in time to fulfil his trust engagement. The landowner cannot be said to give the tenant credit, for a man cannot be said to credit another with what he never had himself. The tenant is simply entrusted with the collection of what belongs to the landowner, his lien or title to which he has never parted with. The small farmer or crofter often springs up from steady working grieves, also from the labouring agricultural population, who are enabled under hypothec to obtain and lease a tract of land, build their own small houses, and in the course of their lease of 19 years render those acres, which previously only served as breeding places for grouse, land well cultivated, and able not only to support and feed themselves and families, but also to hand over a rent to those who have encouraged them. These classes of men are amongst the most industrious classes in Scotland, and produce the best labourers on farms, &c. Government should do its utmost, as well as all landlords, to retain them in the country, and the best way of so doing is affording the landowner the continuation of that security hitherto possessed by him, namely hypothec. For should the landowner, if it is abolished, demand fore-rent, or what the land has not yielded, what will this class do? The answer is simple: Emigrate. Now, however rich and fertile a country may be, it is worthless if there is no population. Scotland is a country thinly populated, and which can spare none of its hands, and if these are driven away, its present uncultivated soil will continue so. The Lands Improvement Companies will in vain seek employment for their funds; no one will want them if labour is not to be had. And what will be the position of the large farmer? Why, he will find labour far higher owing to this outcry, by which he, having assisted, will have deprived himself of his chief want, and competition far greater from abroad, consequent upon driving to emigrate those whose competition at home is but a bagatelle, but who will shortly then help to inundate the country with foreign productions. Should such a disadvantageous course be pursued, which will deprive the country of labour, and enhance its value, its effect on landed property will be serious. The large farmer (speculative) possibly may calculate, "If I can get rid of competition, so much the better; also of hypothec, my object is to obtain greater facilities from my bankers, by giving them greater security for advances, &c. to me, which will be the case if hypothec is done away with." The manure dealer will argue the same, and then endeavour to make the payment for his manure become due to him from the tenant at a date prior to the tenant having to hand over the rent to the landlord. One simple question is this: has Scotland progressed or not under the law of hypothec? Have the Land Improvement Companies succeeded in investing their funds? If so, and which, I think, every one must admit is the case, that hundreds and thousands of acres are, and have been, improved under existing laws, why not then let well alone? To a steady farmer of means the law of hypothec matters not; but to the speculative farmer, who goes out of his legitimate cultivation of the soil, it does, as it acts as a check upon him, and not only adds to the security of his landlord, as he cannot so easily indulge in these propensities, but prevents his being permitted to overdraw his account at his bankers. A ship holds a lien over cargo for freight, and can demand freight for each package prior to delivery; the same a warehouse on goods. But even these do not present the producing power or yielding increase caused by cultivation of the soil arising out of the earth. In my humble opinion the abolition of hypothec will—1st, cause landlords to demand fore rent or two satisfactory sureties for due fulfilment of the lease in full.

1202. Lord *Panmure.*] Will you explain what you mean by fore-rents? Cash down on entry.

1203. Immediately on entry?

Certainly; the abolition of the law of hypothec will cause, secondly, short leases; third, drive small farmers and crofters out of the country; fourth, consequently cause labour to become scarce and higher; fifth, prevent cultivation, extending

extending of waste lands, &c. The existence of the law of hypothec being known to every one, it can do injustice to none; but supposing it abolished, how might the case stand? Could a banker then advance money to the speculative farmer or other, and demand a bill of sale over his stock and crop, &c., and holding that security; if the farmer fails, secure by the same the advances he has made in full, and leave whatever is over to the general other creditors, amongst whom the landlord would rank? If such would be the case, the abolition of hypothec is simply depriving the landlord of his property in the land, and handing that as security to the banker or other with whom the landowner never had a transaction. I maintain that a party has no more right to consider rent an asset of a bankrupt farmer than a bankrupt landlord's creditor has to demand that portion of the produce of the earth which belongs to the tenant farmer as an asset of the bankrupt landlord.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Wednesday next, Twelve o'clock.

Die Mercurii, 21° *Aprilis*, 1869.

LORDS PRESENT:

Lord Privy Seal.	Earl of Camperdown.
Earl of Doncaster.	Lord Saltoun.
Earl of Airlie.	Lord Rossie.
Earl Graham.	Lord Panmure.
Earl Grey.	Lord Abinger.
Earl of Minto.	Lord Clandeboye.
Earl of Morley.	

The EARL OF AIRLIE, in the Chair.

Mr. GEORGE HOPE, is called in; and Examined, as follows:

1204. *Chairman.*] You are tenant of Fenton Barns, in the county of Haddington, are you not?
Yes.

1205. From whom do you hold?
Lady Mary Nisbet Hamilton and the Right Honourable Mr. Nisbet Hamilton are the proprietors; I have another farm from them at Dirlton, besides Fenton Barns, and the rent of the two farms is from 1,800 *l.* to 2,000 *l.*

1206. Were you a member of the Commission on Hypothec?
I was.

1207. You dissented from the report of the majority of the Commissioners, did you not?
I did.

1208. In that dissent, at page 25, you set out by saying, "While we have signed the foregoing report, we so far dissent from it, inasmuch as we consider it to have been conclusively established that the law of hypothec in regard to agricultural subjects in Scotland, confers an amount of preference in favour of landlords not only opposed to the established principles of commercial law and the tendency of all recent legislation, but which is in itself also manifestly unjust. By means of decisions of the Supreme Courts alone, and these decisions obtained at a very early period, proprietors in Scotland have become possessed of powers and privileges for the security and recovery of rents unknown in England and Ireland, where payment is enforced under statutory enactments." With respect to that paragraph first of all, in what respects does the law of hypothec confer an amount of preference in favour of landlords, which is unjust and opposed to the established principles of commercial law?
The law of hypothec confers a preference for two years' rents in favour of landlords, that is for the rent which is due for one year, and the rent which has come due; while in commercial law I understand that all preferences are objected to. It is the object of the law to prevent those preferences.

 1209. Then

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1209. Then I understand that you object not only to the amount of preference but to the landlord having any preference at all, and that you consider that unjust?

I do not see any good reason for the landlord's preference.

1210. Then I need hardly ask you whether you consider that the injustice of the law would be got rid of if it were assimilated to the law of distress in England and Ireland?

In England and in Ireland the landlord cannot enforce any diligence against a tenant until the rent is actually due, but in Scotland they do so.

1211. But I ask you, if the injustice of the law would be got rid of if it were assimilated to the law of England and Ireland?

Not altogether; but it would be very much reduced.

1212. I understand that the principle which you lay down is this, that it is unjust and contrary to the principles of commercial legislation that any one creditor should have a preference over any other creditor?

Yes.

1213. If a landowner borrows money on the security of his estate, and fails to pay the interest, and the mortgage is foreclosed, does not the mortgagee take precedence of the unsecured creditor if the estate is not sufficient to satisfy the claims of the mortgage?

He does; but dealing in land is something different from ordinary commercial transactions, because in Scotland, at all events, there are registers where the title deeds of the owners of the land are registered; and if he grants a bond upon his estate it is registered also. The subject is there, and you cannot take it away. It shows who is the owner of it, and when the money is borrowed; the person that lends the money practically becomes the owner of the property upon which the bond is made.

1214. Where is the distinction in point of principle between a capitalist who lends the use of his money for a consideration and the landowner who, for a consideration, lends to a tenant the use of his land?

I consider the land as being simply an instrument by which I operate; I am a manufacturer of wheat and oats, or of beef and mutton; I pay for the use of this land, and I could not even do that unless I dealt also with other creditors, such as the guano merchant and others; I could not pay the rent that I had promised to pay without having dealings with or getting into debt with them too.

1214.* You say that land is an instrument; is not money an instrument also; is money of any use except in so far as it is an instrument of exchange with which commodities may be purchased; money will not clothe a man or feed him, will it?

Money is an instrument only by which a man may be clothed or fed.

1215. You say also that the land cannot be made of any use except for the assistance of the manure merchant?

I could not pay my rent, nor farmers generally, unless it was for the assistance of the manure merchant.

1216. Take the case of a proprietor farming his own land, manure is as necessary to him, is it not, as it is to a tenant to make the land produce crops; but if the land is mortgaged, and the mortgage is foreclosed, will not the claim of the mortgagee take precedence over the claim of the merchant?

In so far as the land is concerned; I do not know whether the mortgagee would have a preference over other creditors for the growing crop, or the horses and carts. The land is generally more than sufficient to pay the rent.

1217. You stated also that there was a difference between mortgages and rent in this respect, that all mortgages have to be registered, but practically, as a matter of fact, is not the amount of rent paid for a farm perfectly well known; is there not a valuation roll published every year which any one can see?

Yes, but I still think that there is a considerable difference between a person that lends money to a landowner and a tenant in a farm, because, as I stated before, the claim of the lender of the money is upon the land itself, whereas the landlord's claim upon the tenant is simply upon the moveable material that may

may be on the place, and which the tenant may sell and dispose of at any time, and which cannot be brought back, while the land cannot be sold, and it is always there; if there is once a bond registered upon it, it is good against all purchasers.

1218. You express a doubt as to whether the mortgagee would have a claim upon the moveables in the event of the land not being able to satisfy his claim; do you positively state your opinion, as a person of authority, to be that I cannot state positively the state of the law, but the mortgagee would not have a claim upon the moveables?

It is not likely that he would require to have a claim, because the land is very seldom bonded up to the whole amount of its value.

1219. I am asking as to the principle, and not as to what is likely to happen; will you proceed to state your other objections to the law?

I think, in the first place, that the law is unjust to those with whom the farmers have dealings, such as guano merchants, manure merchants, seedsmen, and others, but I think it is also prejudicial to the interests of the tenants and to the landlords, and to agriculture generally; that is my experience of it, or the opinion I have formed of its working.

1220. Why do you think it is prejudicial to the interests of both the landlords and the tenants, and of agriculture generally?

The landlords are often tempted to take men with less capital than is necessary for profitable management, who promise a higher rent, and who do not ultimately improve the property, but rather diminish its value; they certainly do not make the improvements upon it that men with more capital would do.

1221. Earl *Graham.*] Both yourself and other witnesses have stated that, but do you state that you know as a fact that it is a common practice for landlords to take men without capital if they can get others who have capital?

I cannot say that I know of any landlord who actually does so, but I know of cases where it looks very much as if it was the rent; that that was the only thing which tempted them to take the men I allude to.

1222. But why do you state that it is the practice when you cannot actually vouch that it is, and when you say that on the whole you believe that most landlords do not do it?

I have seen tenants taken, and I can only account for it by supposing that it was the higher rent which they promised to pay which induced the landlord to run the risk.

1223. Do you not think that a landlord would always prefer a man who will pay his rent to a man who does not pay his rent, even though he was to offer a higher rent?

I should think most sensible landlords would do it.

1224. If most sensible landlords would do it, why is it to be made an objection to the law that they act differently from what you are obliged to say is the common practice of landlords?

The others that I think act otherwise would have no chance of getting their rents unless it was for this law of hypothec; they would lose by that more quickly. They get a high rent for a few years, at all events, whatever the rent may be which is promised.

1225. Lord *Rossie.*] You say that it is not the general practice?

I do not say that it is the general practice.

1226. Those landlords who do look only for the rent without looking for the security have the law of hypothec, but it is not the general practice, is it?

No, it is certainly not the general practice.

1227. *Chairman.*] You say that the law makes landlords careless. Supposing the law to be abolished, and the landlord to be careful in his choice of a tenant, and to succeed in obtaining a wealthy tenant and a good farmer, changes may occur during the currency of the lease; the tenant may die, and be succeeded in his lease by a tenant who may squander his capital. How is the landlord to protect himself in these circumstances?

I do not know how the landlord is to protect himself. He might make it a condition that if the lease came to a close before its natural termination, he should have certain privileges with regard to the crop of the outgoing tenant.

 1228. Then

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1228. Then if the law of hypothec were abolished, it would be necessary to put into leases restrictions which are not now put into them, would it not?

There are many of them put into them now; I know a case where a tenant took a large farm, and he engaged that if he did not sit out the lease he was to give to the proprietor all the straw of the last crop, and all the manure that might be on the farm, and a large proportion of the grass which he had paid for, and the turnips were not to be separated from the ground; the man failed within two years, and the landlord pocketed 700 *l.* or 800 *l.* of the creditors' money.

1229. In your dissent at page 26, you say "Besides this, the whole manure made from the previous crop is frequently delivered to incoming tenants, free of charge, and still more commonly the straw also of the last crop is 'steelbow,' or the property of the landlord;" that is a matter of agreement, is it not, and not by law?

It is matter of agreement.

1230. Do I understand you to complain that the landlord has it in his power to make an agreement?

No, I do not complain that the landlord has the power of doing anything, but if he choses to give us tenants this steelbow, and the manure, and straw, and grass in loan, he diminishes his security for the payment of the rent.

1231. I understood you to say that you consider the injustice of the law would be greatly mitigated, if it were not altogether removed, if the law of hypothec in Scotland were assimilated to the law of distress in England?

It would not be altogether removed, but it would be very much mitigated; but what I object to in the English law, is the claiming the property of others which might happen to be on the place at the time of distraint; but I do not know much about the English law.

1232. Did not Mr. Higgins state, in his evidence before your Commission, that the largest dealer in cake and bones in his immediate neighbourhood had informed him that he had been connected with farmers for nearly 40 years as a dealer in cake and bones, that he had very heavy accounts with them, and that he had never known any difficulty to arise from the position of landlord and tenant, and the power of the landlord to distrain; that the law of distraint certainly did not require revision in the county of Lincoln, and that the interests of the trader were not more affected than is usual in the general course of trade?

I think that in Lincolnshire Mr. Higgins mentioned that they had peculiar facilities for improving the land, and that they got certain payments if they used certain quantities of cake and bones and other things, so that the dealers have a pull upon that, what they call tenant right, and I think that is a very good system.

1233. Earl *Graham.*] This tenant right does not make the guano merchant a bit more secure of his money, does it?

I think it does; the landlords in England cannot sequester, at all events, until the rent is due.

1234. Are you aware that in Scotland, practically speaking, he cannot do so, and never does do so?

He must owe some rent; but you claim for the year following, which is not done in England.

1235. Supposing a man has paid his last half-year's rent, you cannot, in the ordinary way, sequester until a year's rent is due; you must go before the sheriff, and show good grounds for it; and, practically speaking, are you aware that nobody ever does it?

Some rent must be due; but I have known one case where the tenant owed nothing, and was yet sequestered; but there was something peculiar about it, and it was resisted.

1236. *Chairman.*] Supposing the right of hypothec to be abolished, do you think it would be necessary for landlords to have recourse to fore-rent, that is to say, to have the rent paid in advance?

I do not think it would be necessary; I think landlords would do as they pleased

pleased in that matter; they may or may not ask fore-rents; I certainly would not ask a tenant to fore rent.

1237. Earl of *Camperdown.*] How would they be secured, so as to be on the same footing as the other creditors?

They would be exactly on the same footing as other creditors.

1238. They would be in a less favourable position than other creditors, would they not?

I do not think it; their claims would rank on the general goods and effects of the tenant, the same as those of other creditors do.

1239. But is it not a fact that any manure or other merchant has a power, if he finds that he cannot obtain ready money from the person with whom he proposes to deal, of not dealing with him?

Certainly.

1240. On the other hand, when a lease is drawn up between a landlord and a tenant, the landlord has no power of asking for his payment until the time has run; and although he may know that his tenant is practically bankrupt, yet he cannot cause the bargain between him and his tenant to cease, is not that so?

I think, in all the cases that I have ever known, the tenants have been always anxious to pay their landlords whatever they did.

1241. But they would have no power to do so in preference to other creditors under this arrangement which you propose, would they?

Not if they were absolutely bankrupt, but it might be an estate approaching bankruptcy, and still they would try or contrive to get money to pay their landlord rather than the guano merchant.

1242. They might do so, but does it necessarily follow that they would do so?

Not necessarily, but it is their interest to pay the landlord, if possible, before other creditors.

1243. And if they did not, would not the landlord to that extent be in a less favourable position than the other creditors, because he cannot prevent his debt accruing, whereas the other creditors, if they choose, can prevent their debts accruing?

The landlord has the power of making his terms of payment at any time he pleases; and whatever he thinks is the best thing for his own interest he would be sure to do.

1244. That is to say to put himself on a similar footing with other creditors, he must insist upon a forehanded rent, or at least, that the rent must be paid up every Saturday?

I think that the sums lost, or rather for which the landlord do diligence throughout the whole of Scotland, by landlords do not exceed 15*s.* in 100*l.*, and I think that is a very small sum considering that they would diminish the number of offerers which they had for a farm if they insisted upon forehanded rent; I do not think, as a business man, that I would do it, though I do not know what other people would do.

1245. That is not my question; to put the landlord upon the same terms as other creditors, he must exact forehanded rent, but you say that you do not think that is desirable?

I do not think that it would be desirable for the landlord's interest to do so.

1246. Why do you not think that it would be desirable for the landlord to do so?

Because he would diminish the number of offerers for his farms, and very likely would get less rent for his land, and this for the mere chance of his tenant becoming bankrupt during the course of his lease; I do not think that he would be prudent in doing so.

1247. But is it not with reference to the question of bankruptcies that all this complaint has arisen against the law of hypothec?

It is also the effect which it has upon the general business of farming.

 1248. What

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1248. What effect has it upon the general business of farming?
A landlord advertises a farm and lets it to the highest bidder; if I am going to value any land near it my mind is naturally biassed to see if this farm I am to value is worth 4*l.* an acre; I say, "here is one, it may not be so good, let at that sum; the farm I value must be 4*l.* an acre too;" while the man who took the farm that was advertised does not pay his rent, very probably getting a reduction of rent in a year or two.

1249. Do you know that it is frequently the custom of Scotland for a landlord when he advertises a farm to send either a gentleman who has a farm himself or some person who has a very large professional acquaintance with land, to value the land?
I know they do, but their feelings are influenced very much by the value of land which is not let in that sort of way. I was told on Monday by a farmer, whom I told where I was going, that he got his farm in the way described, that is by valuation, and he said "I have my rent increased 500*l.* a year, I will sit out my lease but I will not take it again."

1250. In other words, those valuators are not good valuators?
They will value in proportion to the way that some farms have been advertised and let in the neighbourhood.

1251. Lord *Panmure.*] You say that if the law of hypothec was done away with, you do not think that the landlords would have recourse to forehand rents?
I do not think it would be prudent for them to do so, but I do not say that they would not; some of them, perhaps, would; there is a good deal of forehand rent in Scotland at present.

1252. I believe that the forehand rents in Scotland apply principally to grazing farms, do they not?
Yes, and to dairy farms.

1253. Off which the stock may be driven without the landlords having any recourse after it has gone?
Yes, but we are getting more into stock farmers every day.

1254. Forehand rents do not apply to what we call agricultural farms, do they?
The growing of crops is different from stock farms, but all the farms which grow crops are getting more and more into stock farms; although I pay 240*l.* or 250*l.* for grass, all my land may be said to be arable and ploughed; yet, it cost me last year 1,500*l.* for linseed cake, that is from this day 12 months, and it is consumed by stock; it might be better for us if we paid for possession and not for the crop simply,

1255. But do you know of any farms which are agricultural farms in which the plough goes, which are let at this moment in Scotland upon forehanded rents?
I am not sure if there are more than one or two in East Lothian, but there are going to be one or two, at any rate; the tenants have entered into them lately on these terms.

1256. You know something about the letting of land in East Lothian?
Yes.

1257. Are you aware that a large farm belonging to Sir George Suttie has been recently let upon a forehanded rent, in anticipation of the alteration of this law?
Yes.

1258. Are you aware that the tenant who has taken that farm pays the last half of the old rent and the first half of the new rent, making a whole year's rent upon the same day?
Yes.

1259. If in letting farms with forehanded rents, this be the consequence that is entailed in the renewal of the lease, do you think that many of the tenants in Scotland will be able to remain on their farms?
I do not recollect at present a single case where a farm has been advertised, where the sitting tenant has got it except in that case. When a farm is advertised, the sitting tenant never gets it, but in that particular case he did get it.

He

He would not, I believe, have got it if Sir George had not put that clause into his conditions.

1259.* How do you mean that he would not have got it if Sir George had not put that clause into his conditions?

It was the old tenant who took the farm again; the fore-renting limited the competition.

1260. In this instance the old tenant took the farm again, and paid two rents in one day. My question to you is this: if that was generally the practice adopted by landlords, do you think that many of the old tenants in Scotland would be able to remain upon their farms if they wished to remain?

I think that a fair proportion in East Lothian could, though there are certainly a good many that could not.

1261. In East Lothian they are most of them large farmers and men of capital; but I refer rather to middle-class farmers, who are not men of so large a capital as in the Lothians, but who would be perfectly able to continue upon their farms were they not fore-rented?

I think that the occupiers of moderate sized farms have generally money in proportion to the extent of their holdings equal to what the large farmers have, because many of the large farmers are tempted to take two or three farms, and they are enabled to stock them much cheaper by the law of hypothec than they could do otherwise; I think that the law of hypothec nearly is as bad for the large farmer as it is for the small one.

1262. Then you think that the small farmers are enabled by the law of hypothec to stock their farms cheaper than they would otherwise do?

Not cheaper in proportion than for large farms; I said that they would be just as well able to stock the smaller farms as the larger ones would.

1263. My question is not as to stocking their farms, because if an old tenant is to renew the lease of his present farm, it is to be presumed that that farm is stocked already?

Yes.

1264. Would that tenant be able to pay two rents, the old rent and the new rent, without distressing himself to such an extent as to interfere with his means of carrying on his farm?

Perhaps they might not be able, a good many of them would not, but I have no doubt that they would be able to get money from their friends or otherwise to pay it if they got a fair bargain of their farms, and the landlord had no preference?

1265. Are you aware that this farm of Sir George Suttie's is let at a considerable rise of rent?

Yes.

1266. Earl *Graham.*] You say that this tenant would not have got the farm if it had not been for this particular clause. Now that clause was very unfavourable to him, therefore how did it assist him in getting the farm?

I do not suppose there were above two or three offers for it altogether, and there are certainly 12 or 15 in other cases, and it required a man to have capital.

1267. According to that, if farms were fore-rented, you must acknowledge, from that very argument, that there would be a very great difficulty in letting the lands, and that there would be few competitors?

There would be fewer competitors, probably, but all would have capital.

1268. And then you, having a good capital, would have a much better thing of it, because you could come into the market as against the others?

It may be said so.

1269. Is not that the chief object of all those persons who wish to do away with hypothec?

Certainly not.

1270. Lord *Panmure.*] Supposing that the law of hypothec were abolished, and forehanded rents became established, a man entering on a farm with a

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certain capital would, out of that capital, first have to pay the first half-year's rent, would he not?

Yes.

1271. Would not that considerably diminish his capital, and distress him to a certain extent in stocking his farm?

He would require a larger sum or a smaller farm; he would require to farm in proportion to his capital.

1272. Supposing that he took a farm suited to him, would not that be so much taken from the fund which he would expend upon manures and other things, which he must, in the first place, pay into his landlord's pocket?

Of course it reduces his capital, but if he has capital over and above sufficient for this farm it is much better for himself and for the public too, because frequently there is great variation in the value of a crop from one year to another; and if the landlord supplies him with capital, as is frequently said, to the amount of a year's rent, if anything goes wrong with him his friends are all frightened to come forward and assist him, whereas if he had paid this fore-rent he would have had a better standing, and people would say, "He has paid his fore-rent and we will assist him, because when the next crop comes, if he should fail, we are sure to get a dividend, whereas in the present case we should get none.

1273. Then you reckon that a system of forehand renting would enable a tenant entering upon his farm to get assistance from his friends or from bankers more easily than he would at present?

Yes, if he should happen to need it.

1274. Supposing he got assistance either from his friends or from a banker, he would have to pay, at all events, the current interest, I presume?

Yes.

1275. But getting it from his landlord he pays no interest, does he?

He pays an increased rent, which is sometimes, I may say always, very high interest.

1276. Then you think that if the law of hypothec were done away with, the first effect would be that the rents would decrease?

They would be so much lower, at all events, by the interest of the money which the farmers would have to pay.

1277. Then if a landlord who at present gives credit for a year or 15 months to a tenant under the present law, took the same tenant under the new law, would you expect that he would forego a year's or 15 months' interest, at the rate, we will say, of five per cent. of the rents which he at present draws?

If that farm was fairly rented that would follow.

1278. Then you expect that a law which exists in Scotland for the protection of the landlord, and a law which exists also in England for the protection of the landlord, and a law which exists in foreign countries as well as in our own, is to be parted with by a landlord at so large a sacrifice as that?

I think that it will be ultimately better for the landlord; a certain per-centage for money advanced is only fair.

1279. Will you explain how it would ultimately be better for the landlord?

I have known, and do know, a great many farmers at this present time who are men of considerable wealth, who are not bringing up their sons to be farmers simply because they say there is an unfair and fictitious competition created by this law.

1280. Notwithstanding that a great many wealthy farmers are not bringing up their sons to be farmers on account of the great competition which there is for land, do you suppose that there would not be a very considerable competition for land under any circumstances?

I have not the least doubt of it. There will always be plenty of competition.

1281. Is it not the case that a great many individuals who are not brought up to farming, but who have made their money in other lines, are now entering upon farming by way of recreation or amusement, or as a way of agreeably investing their capital?

Yes,

Yes, there are a considerable number, I believe.

1282. And I suppose that you gentlemen who are brought up to farming look upon them with some little jealousy?

Not a bit; I do not look upon them with any jealousy.

1283. You are willing to compete with them?

Yes; but landlords should run some risk if they take tenants without skill.

1284. Lord *Saltoun.*] Is it the general practice to advertise a farm if the sitting tenant has agreed with his landlord to take it?

No; on some estates farms are frequently advertised, but the general practice is certainly not to advertise all farms.

1285. You stated just now that very few sitting tenants, when a farm was advertised, have got the farm; is not that more because they have refused to take those farms, or because, from some reason, they were not desirous to compete for those farms which are advertised, rather than from their being beaten in the competition?

One of the last farms, I think, in East Lothian which was advertised, they would not grant to the tenant because he would not pay the sum asked; he would have liked to have offered for it with the public.

1286. The farms, you say, are generally advertised when the sitting tenant cannot agree with the landlord?

Yes; when they ask more rent than the tenant thinks it is worth.

1287. Is it not generally the case that the sitting tenant does not get his farm when it is advertised, because he is not a competitor, having failed to make an agreement with his landlord, and not because he is beaten in the competition?

They advertise that he is not a competitor, though he would be a competitor if permitted.

1288. Generally speaking when farms are advertised, is it not because the sitting tenant is not to be a competitor, and then they go to the public market?

He is not a competitor in this sense; he would be if they would accept the offer from him, but he would not give the rent asked privately, and afterwards they will not accept an offer from him at all.

1289. He has the chance of making his agreement, and has failed to do so?

Yes, the great proportion of them have.

1290. Therefore he is put out of the competition because he has failed in his first chance?

Yes.

1291. Lord *Rossie.*] Do your observations relate to East Lothian particularly, or to Scotland generally?

To East Lothian particularly.

1292. Do you think it desirable to diminish the size of the farms?

Everybody must take his own views; the size of farms depends on soil and climate.

1293. But, as a farmer, do you think it better to diminish the size of farms?

I think that a number of farmers have more land than they can manage properly, on account of their want of capital, but of course a large farm pays best.

1294. You say that for two years' rent there is a sequestration; at present you are paying the rent for the crop of 1868, are you not.

Yes, I have paid the first half of it.

1295. Can you sequestrate for the crop of 1867 now?

No, it is past in November; the landlord may sell off a tenant's effects, but he would only rank with other creditors for crop 1867.

1296. Then I do not understand how you make your two years' rent, if 1868 is the crop for which you are paying now, and 1867 is past?

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If I had not paid my last rent a month ago, at Candlemas, and failed to pay it and my rent in August, the landlord could sequestrate me up to November, both for the period which is past and for the year which is to come, very possibly some of this year's crop being sold.

1297. If it had been in November he could have sequestrated for the year past, and if that was not enough, he could take the crop on the ground?
Only on the stock; the law has been altered so far that the implements are taken out.

1298. So that it is only the stock which he could sequestrate on the crop of 1867?
Yes.

1299. He could not sequestrate over the whole crop?
No, he could not.

1300. Earl *Graham.*] By the present law he could not sequestrate within three months of the rent being due?
No, he could not.

1301. Lord *Rossie.*] You say that mortgage debts are registered, and therefore they are known and ascertained, but when a manure merchant goes to deal with a farmer, does he not know that the crop on the ground is liable for the debts of the farmer to the landlord?
Yes, but it is not taken out of the tenant's keeping; a tenant can go and sell any part of his crop, or he may sell all his stock off the ground.

1302. He would prevent his moving it if he owed it, would he not?
Yes, he might do so.

1303. But the manure merchant does know that that crop is liable, does he not?
He certainly does.

1304. Lord *Panmure.*] Are you aware that the landlord upon the farm bears all the public burdens, with the exception of one-half of the poor's-rate?
Yes.

1305. Is he not also responsible for the advances from Government for drainage and other improvements upon the farm?
Yes, for the interest of it.

1306. And if he happens to have been in need of a supply of money himself, and has borrowed it from a banker, he must be responsible to that banker for the interest, and all those payments must be made by him irrespective of whether he gets any rent or not; is not that so?
Yes.

1307. Do you not think, under those circumstances, the landlord having to pay the public burdens, advances for improvement, and money borrowed for his own convenience, he ought to have some security that that rent is paid in such due time as to enable him to meet those obligations?
I do not. I think letting land is a mercantile transaction, the same as anything else.

1308. Supposing the Legislature to be unwilling to abolish this law of hypothec altogether, are there any suggestions which you would make for the further improvement of the law in the spirit of the Act of 1867?
I cannot give any opinion upon that; I think that the English law is a better law for the farmer and for the public generally than the law of hypothec is; at the same time I do not wish to give any opinion particularly about it.

1309. Earl of *Camperdown.*] In what respect is the English law a better law for the farmer and for the public generally than the Scotch law?
That they do not under it postpone payment of rent, and leave nothing to the other creditors, as the Scotch law of hypothec does when a tenant fails.

1310. The landlord in England has a prior claim for a year's rent, has he not?
Yes.

1311. And

1311. And in Scotland, under the law of 1867, he has a claim for 15 months, has he not?
He has a claim for more than that; it may be two years.

1312. Is it not for three months after the conventional date of payment?
Yes; but then there is a crop in the stack yard before that takes place.

1313. He can only go in certain cases in the bankruptcy of his tenant?
The fact is that when a tenant fails scarcely any creditor gets anything except the proprietor; mercantile men cannot do anything with the subject; they generally let the landlord do as he pleases with it.

1314. You have not explained how a Scotch landlord has a claim for two years' rent from his tenant?
He goes back as well as forward.

1315. Not by the law of 1867?
He can sequestrate in security as well as for what is due.

1316. Lord *Saltoun.*] But that is not over the crop; for the last year it is only over the stock, is it?
Of course if there is any crop in the stack-yard belonging to the previous year, it is taken as well as the stack.

1317–18. But it is very seldom that there is any, is it not?
Not much grain perhaps, but the stack should be more than sufficient; large stacks are kept by most men if they are doing well.

1319. *Chairman.*] Were there not a large number of tenant farmers examined before the Commission?
There was a large number.

1320. Somewhere about 47, I think, exclusive of proprietors?
I think there were 33 farmers who were farmers only; the others were mostly factors as well; there were 31 factors or agents, some of them being also farmers, and seven or eight proprietors.

1321. How many of these paid a rent of 200*l.*, or less?
There were only the two tenants of Mr. Stirling, of Kippendavie, who were brought as small farmers, if they could be called so; I do not recollect any others; I wish to mention that the witnesses were not all selected, the first witnesses from East Lothian particularly, because at the first meeting of the Commission I was asked to name my witnesses, and I said I did not know till two days ago that I was to be on the Commission, and I had spoken to nobody; but I said that I would ask the first half dozen farmers that I met in the train, and they would report to the Commission whatever their opinions might be, and this was done.

1322. Earl of *Minto.*] You stated that it might possibly be the effect, if the law were abolished, that forehand rents would come into play. In that case you said that the rent would, in the nature of things, necessarily be somewhat low?
Yes.

1323. Would it follow from that that there would be a real loss to the landlord?
I do not think it.

1324. Would it not be the case that the landlord, receiving his rents at earlier periods, would be to a certain degree compensated for the smaller rent?
He would; he would have the money, and would get interest for it.

The Witness is directed to withdraw.

Mr. *D. Denholm.*

21st April 1869.

Mr. DAVID DENHOLM, is called in; and Examined, as follows:

1325. *Chairman.*] ARE you the tenant of Carberry Mains, in Mid-Lothian?
Yes.

1326. From whom do you hold that farm?
I hold that farm from Lord Elphinstone, and also the farm of Hellbead; I am also tenant of Cauldcoats, of Sir John John Wauchhope, and Crookstone, of Mr. Christie Millar.

1327. What rent do you pay altogether?
I pay 3,200 *l.* of money rent, besides some grass rent; I pay altogether 3,440 *l.* rent.

1328. Do you concur in the opinion expressed by Mr. Hope as to the operation of the law of hypothec?
I can hardly do that, for I commenced the world with a very little sum 24 years ago, and indeed I was a ploughman for eight years after I was a married man, and I commenced dealing a little in a small way on my own account, and wrought hard for a few years, and I made a little money, and I offered for the farm of Cauldcotes of Sir John John Wauchhope, and got it for 19 years, which expired at Martinmas last. I think that if the law of hypothec had not existed, Sir John would not have accepted of me, for I had money to take the farm and stock it, and perhaps buy manure too; but I could not have fore-rented it.

1329. Do you know many other persons who have risen like yourself in the same way?
There are not many; it is an exceptional case.

1330. But there are some?
Yes.

1331. There has been an opinion expressed by some witnesses that the men who rise in this way generally fail; of course we see that you yourself are in flourishing circumstances, but have you found, as a general rule, that men who rise in that way fail more than other persons?
If their habits are good they do not; I have seen occasionally cases of their going wrong; and as regards amateur farmers, such as shopkeepers from Edinburgh, in 1854, when we had high prices, we got a great many of them into the field, but I think it found its own level, and we do not see many of them troubleing us now.

1332. But those failures are not from want of capital, but from want of experience and want of knowledge, are they not?
From the want of experience in a great measure; with regard to the small tenants, I know a great many of them throughout Peeblesshire and Lanarkshire, and also Ayrshire, very industrious tenants, in small holdings such as dairy farms; I think they are an honour to the country; I have known many cases of families educated and brought up, and sent out in the world as business men and doctors and ministers, and I think it would stand very hard with such tenants; and also in the thin hard clay lands, which I have known in many districts; I should not like to see the system altered. Whatever capital I might be possessed of, I would not like to be the tenant of such lands; the more we get in the Lothians, I daresay we should farm it to better advantage, but in the higher districts, where all is thin clay and moorish land, it would be very injurious to the tenant to have large holdings in such districts.

1333. Earl *Grey.*] Am I to understand by that answer that you think the abolition of the law of hypothec would necessarily lead to land-lords forerenting their land?
Of course; I think so.

1334. Do you think that they would be compelled to do so by the abolition of the law of hypothec?
I think that if I was a proprietor I should like to have some security; merchants try to drive a hard bargain in selling manure and other things every year, while landlords have but one chance in a lease.

1335. Do

1335. Do you think that for his own safety the landlord would be induced to fore-rent if the law of hypothec did not exist?
I think so.

1336. And do you think that the establishment of a system of fore-rents would lead to a great disturbance of the existing arrangements between landlords and tenants in the poorer districts of the country?
Yes, and also in the richer districts.

1337. But particularly I understand you to say in the colder clay lands?
Yes, I think it would; they are a very industrious class of people there though not capitalists.

1338. And you think that there is a large class of industrious farmers who hold small farms, who would be put to very great inconvenience by a change in the present system of the occupation of land?
I think they would, if fore-renting were exacted.

1339. There would be a great disturbance in all the arrangements of those parts of the country?
It must be so.

1340. *Chairman.*] There has been a great deal made of the case of the manure merchant, but, as a practical farmer, do you not think that it is the case that in the high-lying and wet districts of the country, the manure used is necessarily much less than on farms in Haddingtonshire and Mid-Lothian, where the climate is fine; is not the outlay limited very much in this way, that in Haddingtonshire and Mid-Lothian you can apply a large quantity of manure and raise a great crop; but in the higher districts, if you put on great quantities of manure, the crops are laid and therefore spoilt?
That is quite true; I think it would be quite injudicious for tenants in many of the higher districts to expend the capital on the land, which we do where we have a good climate; at least I find in my experience that, with a good climate and a good subject, we are always remunerated for our outlay, at least I have always been so.

1341. Therefore the circumstances of Haddingtonshire and Mid-Lothian are not the circumstances of the higher and wetter districts, and require different management and different arrangements?
They are very laborious, hard-working, industrious people in those higher districts; and I see that before the last Commission some of our farmers gave evidence that they might go into towns, but what could they do in towns?

1342. Lord *Panmure.*] This question of the repeal of the law of hypothec has been agitated of late years in Scotland, has it not?
Very much.

1343. If it was stated to you that the majority of farmers throughout Scotland were in favour of its repeal, would you think that that was a true statement?
No, I would not say the majority.

1344. Do you think that there is a majority?
Yes, of the large farmers who have large holdings.

1345. But the small farmers you think would not be in favour of the repeal of the law?
In the late contest in the county of Mid-Lothian, I had occasion to go out a good deal canvassing, and even some of the small tenants, in more than one instance, found fault with our late Member for being too liberal in the law of hypothec. They said it was going to do away with them altogether. I met that in three different instances which I could name.

1346. Then his liberality on the subject of the law of hypothec was made an objection to him?
In these cases it was.

1347. Earl of *Camperdown.*] Have you ever considered what is the cause of this agitation against the law of hypothec?
No;

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No; I think that perhaps we, who are are able, might get our land cheaper; this may have been the cause.

1348. Earl of *Minto.*] Do you think that if the law of hypothec were abolished, a landlord would necessarily not give sufficient credit, or a reasonable amount of credit, to an industrious tenant?

In some cases he might, if he knew the individual, but that would be for the proprietor.

1349. Earl of *Camperdown.*] But he would do so at his own risk, would he not?

Of course, if the law of hypothec was abolished, he would have to do so.

1350, *Chairman.*] Naturally he does not like to run the risk if he can help it?

No.

1351. Earl of *Doncaster.*] You are aware that a large extent of hill land (on the Moffat hills, and the Lammermuir hills, for instance) has been brought into cultivation of late years, both in Mid-Lothian and Berwickshire, and Roxburghshire where turnips are cultivated; could that land be cultivated in the manner in which it is cultivated, if it was not for the advantage of a large and liberal supply of artificial manure?

No; it could not.

1352. Have you ever heard of the tenants being pinched as to their means of obtaining that quantity of artificial manure, in consequence of a doubt on the part of the manure merchants as to their getting paid for their goods?

No, our farmers have been very prosperous; they have had very good years for two or three years in the sheep, and I think they have made a very good thing of it; I think they are as well-to-do a class of farmers in Gallawater as I know.

1353. Do you think that that description of farmers have, in consequence of the law of hypothec being in existence, had difficulties in obtaining the necessary supply of artificial manure for their land?

No, I do not think that; there are plenty of merchants in the trade; indeed no sooner does a man get a farm than he is perfectly besieged by manure merchants, and they soon come to know who is good and who is bad; no doubt there have been losses made by merchants, but they have themselves to blame.

1354. Earl of *Camperdown.*] Do you think that the law of hypothec affects the credit of a farmer with a manure merchant?

Not in my case; I have no doubt that it may with some, but if the tenant is industrious, I do not think it does it so much as has been reported.

1355. Lord *Saltoun.*] Has not the manure merchant the means of knowing the liability of every tenant for his rent?

It may take him a little time, but he will find it out; perhaps it may cost him a little, and he may make some losses.

1356. But has not the manure merchant the means, through the valuation roll or otherwise, of knowing what every tenant is liable for?

Every poor's board gives that, and he has many other ways.

1357. Has the landlord any means of knowing what other debts his tenant may have incurred?

I do not think he has.

1358. Therefore, the manure merchant is in a more secure position as regards that, is he not, than the landlord is?

I should think so; he is in the market every week, and we are familiar with one another.

1359. I do not mean as to debts, but is not the manure merchant, being able to know the rent and when it is payable, in a better position than the landlord who cannot find out the other liabilities of the tenant?

No doubt he knows what he is getting from him, and he knows what the rent of the farm is.

1360. The

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1360. The manure merchant has a certainty in the one case, and the landlord has no certainty in the other?
Yes; and the tenant getting from the manure merchant a large quantity, if he uses it judiciously and knows his trade, it will come out to pay the manure merchant.

The Witness is directed to withdraw.

Mr. ROBERT RUSSELL, is called in; and Examined, as follows:

Mr. *R. Russell.*

1361. *Chairman.*] You are tenant of the farm of Pilmuir, in Fifeshire, are you not?
I am.

1362. Of whom do you hold, and what rent do you pay?
I hold from the Standard Life Assurance Company; my rent this year, which is partly a grain rent, is a little over 900*l.* I may say besides that I hold a stock farm in the west of Stirlingshire, for which I pay 400 *l.* rent, and perhaps I pay another 150*l.* for grazing and wintering stock.

1363. Is your opinion as to the law of hypothec favourable or unfavourable?
Unfavourable.

1364. Will you state anything to that effect that you have to add to what Mr. Hope has stated?
This is a question which I did nothing to raise; I never expressed my opinion upon it until I was asked to do so some two or three years ago, and I may state to your Lordships now what it was then and still is. I think the entire abolition of the law of hypothec is the best means of maintaining mutual confidence between landlords and all classes of tenants, and of promoting the progress of agriculture, and the welfare of the agricultural community.

1365. I have not the lecture before me, but I think you gave an address on the subject some years ago in Edinburgh?
I gave a lecture in Edinburgh some years ago, I was asked to do it.

1366. I think that in that address you said, "As to the small tenants who rise" —— (or words to that effect) "that is a case of the steed being stolen"?
The words in my lecture are these: "The sympathy expressed for small farmers, so far as regards the eastern side of Scotland, is now entirely out of place. The steeds are all gone that are worth the stealing. If you want to shut the door on what remains, I say abolish the law." I have looked on the large and small question from every point of view in which I can present it, and I think the law of hypothec has been against the small farmer.

1367. Will you explain why you hold that view?
I think in every way you can look at it; it is written in the history of Scottish agriculture. About the time of the Union Scotland was a country of small farms, and the consolidation of farms has taken place under the law of hypothec. That law has not preserved small farms on good land, and I do not see how it can have any influence in preserving them on bad land. The greater part of the small farms which we have now are not capable of being cultivated as large farms. Take a Lothian farmer, and put him in districts where you have a great many small farmers, and he could not cultivate the land on the East Lothian system.

1368. But does not that arise from the fact that a large farm, other things being equal, supposing a man to have sufficient capital for it, is worked more economically than a small farm, quite apart from the law of hypothec?
I do not maintain that the law of hypothec has done it, but that the law of hypothec gives facilities for the conversion of small farms into large farms, and I think in some cases it has tended to carry the consolidation of farms too far.

1369. But does not the result of which you have spoken arise from the fact of large farms being worked more economically than small farms, quite apart from the law of hypothec?

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Quite so; that principle has, however, not applied to a district where you have a great many small farms, because they are not consolidated.

1370. Does not the consolidation of farms arise from the fact that a large farm is more economically worked than a small farm, leaving the laws of hypothec out of the question?
The real fact of the matter is that, in regard to very small farms, the hypothec was no security for the rent.

1371. Will you be good enough first to answer the question, and then give any explanation you think fit. I ask whether the consolidation of farms does not arise from the circumstance that large farms are more economically worked than small farms?
In certain districts they are more economically worked. This question does not admit of a general answer. In Berwickshire, where you have sheep husbandry, the land goes naturally into large farms, whether you have hypothec or not, but in other districts I think it has tended to consolidate farms too far.

1372. Lord *Saltoun.*] Has not the same change from very small farms to larger farms taken place in England as well as in Scotland?
In the eastern districts of England just the same as in Scotland. It is wholly confined, you may say, to the eastern districts of Scotland, where you have turnip and sheep cultivation on good land. It has occurred in England, and it began sooner in England than it did in Scotland.

1373. Lord *Clandeboye.*] I suppose very bad land is better cultivated in small areas than in large ones?
If it is a light soil it is better cultivated in large areas, such as in Norfolk, where you have a dry climate. Where it is a wet climate, and very bad land, it is better cultivated in small areas. The large farmers compete successfully with the small ones under the former circumstances, but not under the latter.

1374. Lord *Rossie.*] What do you mean by a small farm?
I should call very small farms those of 20, 30, 40, or 50 acres.

1375. Lord *Clandeboye.*] Do you call 50 acres a small farm?
There are smaller farms than that.

1376. Lord *Saltoun.*] Are not small farms generally called crofts?
Those are farms of three or five acres.

1377. But up to 15 or 20 acres?
Perhaps so; of course there is no exact definition.

1378. But anything up to about 15 or 20 acres is called a croft, and is not generally called a farm, is it?
A croft is usually a Highland term; it is applied there to a little bit of cultivated land surrounded by sheep grazings.

1379. Is it not applied in Fifeshire?
No; in Forfarshire it is, and in Aberdeenshire.

1380 It is not peculiar to the Highlands, is it?
No; still crofts are usually on high lands or situated near mountains; we do not have the term in Fife.

1381. *Chairman.*] When you come to dealing with sheep, either feeding sheep or fattening sheep, is it not always necessary to have large farms to do it to advantage?
I have already said that wherever you have the sheep, it is a natural agent which tends to enlarge farms.

1382. Has there not been a great increase in the number of sheep bred and fed in Scotland within the last 20 or 30 years?
Yes, there has in those districts in which the large farmer competes most successfully against the small farmer. There are scarcely any small farms in Berwickshire and in those counties where they have sheep husbandry.

1383. Leaving out the question of the law of hypothec, the increase in the number of sheep has led to the consolidation of farms, has it not?
Yes, that is just what I maintained in my former answer.

1384. Lord

1384. Lord *Rossie.*] Are there small farms in East Lothian?
Very few.

1385. In Roxburghshire?
Very few.

1386. And yet we have had a good deal of evidence about small farms from tenants in those counties?
On all the east coast of Scotland you only have any clusters of them on very poor land.

1387. Lord *Panmure.*] You say that there are no small farms in Berwickshire, and very few small farms in East Lothian; do you mean to say that it is on account of the law of hypothec that those small farms have disappeared?
Not at all. The disappearance there would have taken place in spite of the law, the same as it did in Norfolk; but I say that we have certain clay lands in Fifeshire that would have been better under small farms.

1388. I thought I understood you just now to say that the effect of the law of hypothec had been to do away with small farms, and to make farms considerably larger?
No; the expression which I formerly used was, that it gave greater facilities for the consolidation of farms.

1389. You consider that the law of hypothec has given facilities for the formation of large farms, and the abolition of small farms.
It gave facilities for the conversion, but the conversion would have taken place when the conditions favoured consolidation, though more slowly but more healthily, if there had been no law of hypothec.

1390. Earl *Graham.*] You spoke of small farms in Fifeshire; what is the size of those small farms that you would wish to encourage there?
They may be 50, 60, or 100 acres, but I neither wish to encourage or discourage one class or the other, but to give a fair field to both.

1391. Do you not think that a man who only rents 50 acres is always struggling, and in great difficulties, to be able to make both ends meet?
I see no reason why it should be so; and in some of our small farms in Fife, on that poor land, we have a very industrious class of men.

1392. Lord *Panmure.*] Do you think this class of men would get on better if the law of hypothec were repealed than they do under the existing law?
They would get on quite as well.

1393. Would they get on better?
I do not see what difference the abolition of the law of hypothec is to make to very small farmers.

1394. Then why do you agitate for the repeal of it?
I am not an agitator. You have, my Lord, misunderstood my character. This subject I have been usually careful not to introduce in my intercourse with my neighbours. When it is introduced into private company I generally have tried to turn the conversation into other channels. We have had no meetings on this question in the east of Fife, where I reside, but since the publication of the evidence taken before the Royal Commission, we have had a great and peaceful revolution of sentiment and opinion on the whole subject.

1395. But why do you argue for the repeal of it if it is not to be of this benefit which you expect to the small farmers?
As regards very small farmers, the law of hypothec will not influence them either one way or the other; the law of hypothec was never any security for the rent upon very small farms, because you cannot put sequestrations upon them; just because the expense of the legal powder and shot that you require would not be refunded out of their effects.

1396. But I am talking of farms of from 100 *l.* up to 300 *l.* or 400 *l.* a year; would the abolition of the present law of hypothec, in your opinion, benefit the tenants of those farms or not?
I call those large farms; I cannot see how it will do them any harm.

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1397. Do you think that if the law of hypothec was abolished, the landlords would not, for their own security, insist upon forehanded rents?

I may state that I think that the abolition of the law of hypothec will naturally shorten the terms of payment when they are too backhanded; and I think that would be a healthy state of matters to all parties concerned.

1398. Supposing that it so shortened the times of payment as to enable the landlord to call upon the tenant to pay his rent at the commencement of the year in which the crop is to be sown, would not that be extremely inconvenient for small tenants paying a rent of 300 *l.* or 400 *l.* a year?

That is quite a question between the landlord and the tenant; if a landlord was to get a forehanded rent in preference to a backhanded rent, then I would advise him to take it.

1399. But would not that be the natural course of things if the present security under the law of hypothec was taken away from the landlord?

It will have, no doubt, the tendency of gradually shortening the terms of payment when they are too long delayed.

1400. Will it not have the tendency of precipitating actual forehanded rents?

The term "forehanded rent" is a very ambiguous one.

1401. I will explain what I mean by forehanded rent; I mean that a man takes a farm with entry at Whitsunday, and the day that he enters he pays a half-year's rent for the crop not yet reaped?

That is a half-year's rent for possession; that is for entrance.

1402. In that case he pays a half-year in advance, does he not?

He pays a half-year in advance. But fore-rent has never hitherto been defined so.

1403. Earl *Grey.*] Is not what is generally meant by a forehanded rent merely that a man pays six months' rent as soon as he has been six months on the farm?

The confusion of terms in regard to back and forehanded rents has prevailed very much throughout the whole evidence before the Royal Commission. I would beg your Lordships' special attention to this point. The usual definition of fore-rent is paying at the legal terms, that is to say, one-half six months after entry, and the other half six months after that; but these legal terms are often backhanded in comparison to the natural or contract terms; for example, I rent a stock farm from his Grace the Duke of Montrose; I enter at Whitsunday, and I pay my first half-year's rent at Martinmas, and the next half at Whitsunday following; but that is really a backhanded rent, because I have sold all the produce of my farm six months before I am called upon to pay the last six months' rent.

1404. That is because it is a stock farm?

Yes; that is because it is a stock farm. But I only mention that as an instance of the confusion of taking the legal terms, and regarding them as fore-rents. I say that the rent should be paid according to the natural terms at which the produce is sold.

1405. Is it not true that the usual time of payment of rents now in farms under the plough in Scotland is from 18 to 21 months after the time of entering upon occupation?

It is so in some cases of Martinmas entries. But in Martinmas entries it is now quite as common to pay 15 and 20 months after entry. Where there are Whitsunday entries, as in Berwickshire, the contract terms are shorter, just the same, in fact, as they are in Northumberland; in most cases, even according to the natural terms, we are not more back-rented in the circumstances than we are in our grazing farms; in fact, often much less so.

1406. But when people talk of fore-rent and back-rent, do they not mean that instead of paying at the end of 18 months or 21 months after entry, they pay at the end of six months after entry?

That is what they mean; that is to say, the legal terms of payment.

1407. They do not mean that they are to pay rent when they enter the farm before

before they have occupied it, but that they are to pay rent six months after entry?
Certainly; till now this has been the meaning.

1408. Lord *Panmure.*] My understanding of forehanded rent is, that a party entering a farm pays half a year's rent immediately upon entering?
Yes, but let us call this, for the sake of distinction, fore-fore rent.

1409. Did you hear the questions I put to Mr. Hope about a farm recently let by Sir George Suttie?
Yes.

1410. You heard me state that that tenant paid the last half-year of his old rent and the first half-year of his new rent upon the same day; if landlords were to pursue that course in order to secure themselves if the law of hypothec were abolished, would not that be a most inconvenient course for small tenants paying rents of 300 *l.* or 400 *l.* a year?
Most certainly if all the landlords in Scotland were to take that view of it, it would be a very great inconvenience.

1411. It would be a very great hardship upon them, would it not?
They could not do it; that is just the short and the long of it.

1412. Earl of *Doncaster.*] That is to say, the old tenant would not be able to do it, but a new tenant coming in might be able to do it?
Quite so; and I would not blame a landlord for securing himself in that way

1413. Lord *Saltoun.*] With regard to the question of forehanded rent; there is no legal obligation in the law, is there, by which the terms at which the rent is payable are enforced?
If there is nothing said about it in the lease, the legal term, six months after entry, becomes the term of payment.

1414. When a proprietor lets his land, he may let it on any terms he likes, may he not?
Any terms he likes.

1415. If he chose to demand a whole year's payment before the tenant entered, he might do so, might he not, if he could get it?
Yes, or even for three or four years.

1416. Lord *Clandeboye.*] But he could not change a backhanded rent into a forehanded rent during the currency of the lease, could he?
If the landlord demanded it in those terms, when no terms were mentioned, he could claim the legal terms, that is, six months after entry.

1417. I suppose that if a landlord were to propose to his tenant to convert a backhanded rent into a forehanded rent, he would accompany that proposal by an offer to allow him discount?
Yes, that would be a very natural arrangement.

1418. *Chairman.*] Does that follow as a matter of course; because we had it in evidence from one of the former witnesses that a stipulation was put into all the new leases, that in the case of any alteration whatever in the law of hypothec, that forehanded rent should be exacted, and that no discount should be allowed?
Of course if it is put in the lease that settles the matter, but the way in which the question was put to me I do not think I could have given any other answer.

1419. Lord *Saltoun.*] But if the tenant objects, there is no power during the currency of the lease to change a backhanded rent into a forehanded rent, is there?
Not that I am aware of.

1420. It is impossible, is it not?
It is impossible.

1421. *Chairman.*] Have you anything further to add to your evidence?
I have very little more to add; but as I was sitting in this room, I heard a question put as to what was the cause of this great agitation on the law of hypothec. No doubt many of us in the beginning of the inquiry into the law

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of hypothec, felt that it was somewhat ungracious towards those landlords who were not making a bad use of it, to sympathise with the agitation; but after the Commission commenced its sittings, we saw greater evils from the law than we had any idea of at the time; and I may say that that is the cause of the great mass of the intelligent farmers, I think, in Scotland joining in this agitation. In the Edinburgh Commission Blue Book, one witness, No. 69, tells us of 32 sequestrations which he had on his own account. If you suppose those farms to average 300 acres, it is an area nearly as large as that of the Carse of Gowrie, in which the relations of landlord and tenant have been in a great measure completely destroyed. We have felt a little of the same thing in Fife. I have had very little time to look into this matter; but with the assistance of a friend on Saturday, I went over 18 parishes in the county of Fife, with which I was best acquainted, and going back to the year 1865, and then, as far as our experience would guide us, I found that in these 18 parishes there had been 120 farms let by public competition; and of these 120, 55 tenants have either got reductions of rent or they have left their farms. I do not think that that is a healthy state of matters; and I attribute it in a great measure to the law of hypothec. I think it is a most unnatural thing to see landlords and tenants arrayed against each other during elections. They may fight about kirks if they like, but I do not like to see them fight about agricultural matters.

1422. Earl of *Camperdown.*] Are you aware that a law was passed in 1867 with regard to the law of hypothec?
Yes.

1423. Have you ever considered the working of that law?
I think it will have no effect so long as you maintain the landlord's preferential claims.

1424. *Chairman.*] Supposing the legislature to be unwilling to abolish the law of hypothec altogether, are there any further amendments in the present law which you could suggest?
I would not think of amending it; when we are about it I think it would be far better to do away with it altogether. I hope your Lordships will excuse me for the free way in which I have expressed my opinions.

The Witness is directed to withdraw.

Mr. ROBERT MITCHELL is called in; and Examined, as follows:

Mr. *R. Mitchell.*

1425. *Chairman.*] You occupy the farm of Cadham, in Fife, do you not?
Yes.

1426. From whom do you hold that farm?
From the Countess of Rothes.

1427. What rent do you pay?
£.772; but I hold another farm from her Ladyship besides that, of 250 acres, the rent of which is 316 *l.* just now; that includes drainage money; it is altogether about 1,090 *l.*

1428. Do you agree with Mr. Russell and Mr. Hope in the view which they take of hypothec?
I do not agree with them altogether; I see some little things which may be amended, I think, with regard to the law of hypothec, but not to the extent which they propose.

1429. Have you yourself found any benefit from the law of hypothec?
I have; when I entered the farm on which I am at present residing I had not enough money to stock it; but my landlord took me upon the faith of being an industrious man, and I was seven years there when I took this second farm from Lady Rothes; I drained that farm in 12 months, and I limed it, and I manured it in five years.

1430. How long have you occupied your first farm?
Twenty-five years, and the other one 18 years. I am running out the lease

lease just now, and I have offered her Ladyship 150 *l.* a rise of rent yearly for a new lease.

1431. You said something about amendments in the law, what amendments would you suggest?

I think they are trifling; I think that the rents should be all paid at Whitsunday and Martinmas, and I think that the public should know that. Some of the tenants in my neighbourhood are 18 months in possession before they pay their first half-year's rent.

1432. You said something about amendments in the law, now you are speaking about the terms of payment; I asked you whether you could suggest any amendments in the law?

I say I think that there should be a rule for tenants paying their rents, and I do not think that they should have three months. I do not understand the use of that three months at all, unless it is something like the three days' grace upon a bill.

1433. Do you mean that you would not allow the landlord to have three months after the rent falls due or after the conventional time of payment, during which to put sequestration in force?

I think they should all have one month, and that would just come in, in the shape of 28 days' grace. In fact I would not insist upon anything at all.

1434. Would that be an advantage to the tenant?

It would be more an advantage, I think, to the public.

1435. Earl *Graham.*] As to the terms of payment, you said that you thought the payment ought to be at Whitsunday; do you mean that if you enter at Martinmas the first half-year should be payable on the next Whitsunday?

Yes. I mean that the first half-year's rent should be paid at Martinmas, after one year's possession.

1436. It is usually at Martinmas, is it not?

At Martinmas and Whitsunday.

1437. You wish to bring it on six months sooner?

Yes. Six months sooner to the farmer who only pays his first half-year's rent after being in possession 18 months.

1438. Earl of *Doncaster.*] That is to say that the first half-year's rent should be paid at the end of the first half-year?

At Martinmas. I know an estate next me where they have not yet paid a farthing for the crop of 1868.

1439. Do I understand you to mean that you would prefer that there should be a legal time of payment and that it should not be left, as at present, to the contract between landlord and tenant, but that there should be one fixed time which could not be altered by any contract between the landlord and the tenant?

I think so. I think that gives the public a sort of understanding when the tenants are paying the rents.

1440. Earl *Graham.*] But if you enter at Martinmas and have to pay at Whitsunday, you have to pay a half-year's rent without having got anything out of the land, do you not?

But when we enter at Martinmas we do not pay the first half-year's rent until the Martinmas following, and then a half-year's rent is due, which we pay the next Whitsunday.

1441. But I understood you to say that you wished the payment to be the following Whitsunday after Martinmas, and not the Martinmas after?

I mean the rents should be paid as it is just now on the Rothes' estate, at Martinmas and the Whitsunday following.

The Witness is directed to withdraw.

MR. JAMES C. CUNNINGHAM, is called in; and Examined, as follows:

Mr. *J. C. Cunningham.*

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1442. *Chairman.*] ARE you a manure merchant and dealer in oil cakes, and other matters of that kind, in Edinburgh?
Yes.

1443. Are you in a very large way of business?
We certainly are in a large way of business; but I will give you the extent of our transactions during the last two years, if the Committee will permit me. I calculate that we turned over at the rate of about 200,000*l.* a year during last year and this year in manures and feeding stuffs.

1444. You deal very largely with farmers, I suppose, in supplying them with manures?
Our principal trade is with farmers direct.

1445. What opinion have you formed as to the law of hypothec?
My opinion is against it.

1446. Can you give the Committee any idea of the per-centage of losses which you have sustained in consequence of that law, say for the last three or the last five years?
We calculate that our per-centage of loss, taking the average of our transactions with farmers, is under three-quarters per cent. per annum.

1447. Lord *Panmure.*] Was that before the passing of the law of 1867?
We do not know any difference since the passing of that law.

1448. *Chairman.*] But still you think the law of hypothec is objectionable, and affects you injuriously?
It does; that is our distinct impression.

1449. Will you explain in what way it so affects you?
In the first place, though we lose only a half or three-quarters per cent. on our transactions, it comes to 1,250*l.* per annum, and we think that is a great deal; the land is now let on commercial principles, and we do not exactly see why the landlord, when he has the advantage of so letting his land, should not have some of the disadvantages of letting his land on commercial principles, and run a certain amount of risk.

1450. Earl *Graham.*] But if the law of hypothec was altered, why should you not lose this money equally, because you do not give 18 months' credit to a farmer?
No; but we often give 6 or 12 months' credit.

1451. Then the only result would be that you would have to act more on ready money principles?
We act on ready money principles wherever we can, but many men are not able to pay for their manures until the crop comes off the land.

1452. But you are not bound to sell manures to people who cannot pay for them?
No; neither is a landlord bound to give 18 months' credit.

1453. That is nothing to the purpose; but how does the law of hypothec cause those losses when you have only to say to a man, "You must pay me within three months"?
Yes; but then a man could not go on at all.

1454. But that is his affair and not yours?
If this man had originally been a man of capital he would have carried on.

1455. What do you mean by "carried on"?
He would not have become bankrupt; the landlord has the initiative power of selecting the tenant; if the tenant had been a man of capital he would have carried on and paid all his rent, and he would have paid our account too; but being deficient in capital from the beginning he very frequently fails; that is to say, becomes bankrupt; the landlord suffers no loss, but we and the other merchants

merchants do; the loss falls altogether upon the mercantile community and the tradesman who work for the tenant.

1456. *Chairman.*] Then do you make it a matter of complaint that the landlord should have any preference whatever, or is it only the amount of preference to which you object?

If I was asked what would be the best thing to do with the law, I would say that it ought to be entirely abolished; I consider that it is unjust, and contrary to commercial principles.

1457. In the course of your business do you ever charter ships to bring home guano and linseed cakes?

We charter ships for oil cakes.

1458. Has not the owner of a ship that is hired a priority over other creditors for the hire of the ship, in respect of the cargo?

He has.

1459. Why should a shipowner have a priority over other creditors in respect of the cargo, and the landowner not have it in respect of his land. Does not the shipowner lend the use of his ship for a consideration, and does not the landowner also lend the use of his land to the tenant for a consideration?

He does; but whenever a shipowner has any suspicion as to getting his freight, he is entitled to ask for his freight before parting with the goods. But I consider when the landlord lets land he parts with the use of his land.

1460. Are not the cases analogous? Does not the shipowner part with the use of his ship for a consideration, and, in the event of the bankruptcy of the hirer of the ship, has he not a priority over the cargo in respect of his claim for the hire of the ship, precisely analogous to the claim which the landlord has in respect of his land?

No; the shipowner does not part with the use of his ship when I charter it; his own people are on board the ship, and he never parts with the ship.

1461. He does not part with the ship, but he parts with the use of it, because he lets to you the use of the ship for a consideration?

He simply brings my goods home in it, but his own servants are in it all the time, and it is in his possession.

1462. Lord *Saltoun.*] If you have the whole freight of the ship you get the use of the ship and of the servants as well, do you not?

Precisely.

1463. *Lord Privy Seal.*] The landlord does not part with his property to the tenant, does he?

I think he does; for he gives him a limited estate in it.

1464. Would the tenant have a right to sell the freehold in the market?

Certainly not.

1465. Then how does he part with his property?

He lets the tenant have the entire control over it during the currency of the lease under certain conditions.

1466. He parts with the use of it?

He parts with the use of it.

1467. If you part with your manures you may, if you think it desirable for the purposes of your trade, require a ready money payment, of course?

Quite so.

1468. If you found that a farmer already owed you a considerable sum of money for goods which you had let him have, you might possibly refuse to let him have any more goods, might you not, without receiving payment of what he already owed you?

Quite so.

1469. If a landlord finds that his tenant has not paid the rent due at the half-year, though he shall take his rent in advance, is he not in a different position from the merchant who has sold manures to the farmer, because the landlord cannot stop the supply?

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As I understand the law of hypothec, the moment the rent is not paid at the covenanted term the landlord can take steps to get back his land.

1470. Assuming that the landlord takes his rent in advance, if he takes his rent in advance for the first half-year, supposing it to be a half-yearly rent, he would receive one half-year before the tenant took possession of the farm; when the next half-year's rent becomes due, if the tenant does not pay, is not the landlord in a different position from a man who has sold manure to the tenant, because he cannot at once stop the use of the land, can he?

He could act upon the debt as simply as we act upon a bill; he could give him a charge upon the debt, and seize whatever is on the land.

1471. That is not an answer to my question; the tenant is in possession of the land, and the landlord cannot at once stop the supply of the land to the tenant, can he, without proceeding to recover possession in a court of law?

Perhaps not.

1472. May there not, therefore, be some distinction between the position of an owner of land as regards his rent, and the position of a person selling manures or other goods to a tenant?

I do not think so; if the second half-year's rent is not paid, the landlord is in as good a position to recover as I am.

1473. Whilst he is recovering that is not a further debt accruing from the tenant who is in possession of the land?

No, not if he is fore-rented.

1474. Supposing that a tenant enters in October, and pays a half-year's rent in advance, another half-year's rent will become due on Lady-day; if on Lady-day the tenant does not pay his half-year's rent, the only mode in which the landlord can get possession of his land will be by an action of ejectment; during the period of that action being tried will not a further debt become due from the tenant to the landlord?

That may be the case in England, but perhaps your Lordship will allow me to put the case as it would happen in Scotland; a tenant enters upon his land at Martinmas, that is in November, and he is asked to pay six months on entry; he is perfectly entitled to the possession of the land for the next six months; then comes the next term, Whitsunday; the landlord comes and says, "You must pay me the other half-year's rent," and if he pays it again he has a legal title to the possession of the land for another six months; supposing that he does not pay at that time, the question is, "In what position is the landlord at the time?" As your Lordship puts it, in England he could only eject the tenant, as I understand; in Scotland he could proceed to arrest the effects of the tenant upon the farm the same as I could do if I were prosecuting a debt for manure. You say that he would be in a worse position than me, but I think not; he would be in exactly the same position as I am, he could make the debt good as quickly as the process of law would allow him; quite as quickly as I could make my debt good; and, having got a decree against his tenant, he could proceed to seize whatever he had, the same as I could do, and so secure his rent.

1475. Then taking your statement, which I have no doubt is correct, as to what would be the proceeding in Scotland, would not a further debt have been incurred by the tenant in respect of rent which would become due after the rent was due in advance at the commencement of the six months?

No; for your Lordship will observe, that between Whitsunday and the time when the landlord could ask for another payment, the year is ended, and there is no other rent due till Martinmas; he would be ejected before that, of course, and the landlord enters into possession of his land at the time when he begins to sow a crop.

1476. In point of fact, all that would be necessary to secure complete justice would be, that the landlord should be sure to be put into possession of his land before the six months for which the rent was due in advance had expired?

Quite so.

1477. Earl *Graham.*] That supposition was upon the expectation and understanding that there was a forehand rent, and the extreme forehand rent, because it

it was rent to be paid upon entry; but as that is not, and never has been the practice, is it not the fact that at this present moment they enter generally at Martinmas, and that they do not pay till the Martinmas or Whitsunday after; whereas you, having sold manures at the entry of the tenant, may at any moment come down upon him and seize his goods for payment of that, though the landlord cannot seize them for his rent?

Quite so.

1478. Then do you not think that you are really in a very much better position than the landlord?

But the landlord could take his rent quarterly; the landlord could easily accommodate himself to the altered circumstance of the case.

1479. Lord *Rossie.*] Under a lease you could not eject a tenant in that short way within six months, could you?

I think you could.

1480. Earl *Graham.*] Will you explain how you could eject a tenant?

Of course the draft of the lease might require to be altered a little to suit the altered circumstances of the case, but you could quite easily protect yourself.

1481. Lord *Saltoun.*] Have you ever had any experience of a proprietor attempting to eject a tenant from his farm, and the tenant resisting?

No.

1482. *Chairman.*] Would your objections to the law of hypothec be met in any way if the law were assimilated to the law of distress in England?

I consider that it would be a great improvement; but I think that now when capital is so abundant, if the law of hypothec were abolished, it would draw a great deal more capital into the hands of the tenant farmers; there might be, and very likely there would be, cases of hardship to the tenant farmers; but I have not the slightest doubt that one of the greatest evils from which the farming interest suffers, namely, the want of capital, would be very much remedied.

1483. Have you paid any attention to the Report of the Royal Commission?

I have examined it.

1484. I find that Mr. Higgins states in his evidence before the Commission, that "the largest dealer in cake and bones in our immediate neighbourhood has informed me that he has been connected with farmers for nearly forty years as a dealer in cake and bones; that he has very heavy accounts with them, and that he has never known any difficulty to arise from the position of landlord and tenant, and the power of the landlord to distrain; that the law of distraint certainly does not require revision in the county of Lincoln, and that the interest of the trader is not more affected than is usual in the general course of trade." If the law of distraint works well in England, why should it not work equally well in Scotland?

That is simply a matter of opinion on his part.

1485. He states it as a matter of fact?

He states that he was told it by another man; but there might be a difference of opinion upon that.

1486. Was not he told it by a dealer in cake and corn?

Yes; but the dealer in cake and corn was not there himself. If he had been cross-questioned he might have been broken down.

1487. You stated your per-centage of losses as being between half and three-quarters per cent., did you not?

I did.

1488. Earl *Graham.*] Is there any trade in which there is a less loss?

Very likely not; but then I have an objection to the law of hypothec, that at times we think we have suffered very great hardship, and, also, I think I could state to your Lordships a case in which the law of hypothec would not only give the landlord 20*s.* in the pound, but 40*s.* in the pound. It is a very remarkable case, because it is the only case which has come under my long experience in which the landlord has really considered the case of the other

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creditors. A man took a farm, who turned out to be a man of no principle, and had eventually to leave the country. The landlord sequestered him; and, of course, had his rent in full; but he said, "This is a very hard case for the other creditors; the farm is very much improved; I could let it at a much higher rent, but I will not; if I were to turn out that farmer and let the farm at a higher rent, I would, of course, be benefited by it." But he said to his factor, "You will let that farm to the best man you can get, who will give the largest sum as *grassum* for the improvements that the runaway tenant has made." The new tenant paid 1,200 *l.* for permission to get into that farm, and in consequence of that we got the highest dividend we ever got in the case of any bankrupt tenant. But under the law of hypothec, the landlord could have taken that 1,200 *l.* as well as his full rent. There is not a vestige of tenant-right in Scotland.

1489. Earl *Graham.*] What made the tenant run away?
He turned out to be a man of no principle.

1490. Was he bankrupt?
Not at the time; he cheated and had to run away, and was made bankrupt afterwards.

1491. Earl of *Camperdown.*] Do you think the case you have described is a fair case of a bankrupt tenant; do you think it generally happens that when a landlord re-lets a farm, which has been occupied by a tenant who could come back, he reaps a large benefit by so doing?
Not generally; but I can give you another case where one did, and where we only got 1 *s.* 6 *d.* in the pound.

1492. Do you think, generally, that a landlord is likely to gain or lose by a tenant becoming bankrupt?
He may lose; but still the principle of the law is there, and I understand as laws are made in our days they are intended to do what is just.

1493. Lord *Panmure.*] Do I understand you to state that your last year's losses have been about three-quarters per cent. upon your transactions?
Yes.

1494. Taking one year with another, do you not take into consideration, in the price which you lay upon your article, the loss that is likely to accrue to you upon your transactions?
Of course we do.

1495. Therefore, in charging the tenant the present price you do for guano, you charge upon him the risks which you run of any loss which may happen to you?
Of course we do.

1496. Then whether the law of hypothec exists, or whether it does not exist, it can make no possible difference to you in your transactions with the tenant?
We might be able to sell so much cheaper if the law of hypothec were abolished.

1497. Then if the law of hypothec be abolished, are the tenants to understand that they will get guano from the guano merchants cheaper than they do at present?
Certainly; if our losses are 1,000 *l.* to 1,500 *l.* a year, and we did not lose that amount, we could afford to sell things cheaper; the competition is too keen to allow us to pocket 1,000 *l.* a year.

1498. But if your losses should not decrease as you expect them to with the abolition of the law of hypothec, the price to the tenant would of course remain the same?
Of course, but that would be according to the natural law of things.

1499. Lord *Abinger.*] Would not the result rather be that, if the law of hypothec were abolished, you would trust people whom you are now unwilling to supply with goods in consequence of the security being as you consider bad?
Quite so.

1500. You would therefore do a more risky trade, would you not?
We would then consider that if a man came to us, having paid his rent, we would

would be inclined to trust him; though we might not be inclined to trust him under the present law of hypothec.

1501. And therefore you would do rather a larger business?
We would; but my objection to the law of hypothec is on the broad principle, that if it were abolished it would draw a great deal more capital eventually into the hands of the farmers of Scotland. The want of which in the hands of farmers is the cause of so many failures.

1502. Lord *Rossie.*] How would it bring capital into the hands of the farmers?
In this way; at present when a farm is to be let, the poorer a man is, the higher rent he offers, because it is only by offering a large rent that he has any hope of getting the farm. But men of capital are kept back, because they have to offer not against men of capital, but against men of deficient capital. There might still be a deficiency for a time, but if everybody were thus put upon equal terms capital would eventually flow into the farming interest as rapidly as into any other.

1503. What part of Scotland do you speak of?
I am speaking of the Lothians.

1504. Do you not think that there is as much competition in other parts of Scotland as in the Lothians?
I am not acquainted with other parts but I understand there is.

1505. *Lord Privy Seal.*] Supposing that the result of a change in the law was that the landlords should require their rent in advance, the additional capital required by a tenant would only be the one half-year's rent that he would have to pay in advance, I apprehend?
Yes.

1506. Therefore, that is the whole extent to which it would benefit a man with large capital, as compared with a man who had a small capital?
Quite so.

1507. Do you think the effect of that would be considerable?
I think it would; landlords might even ask a quicker payment than that.

1508. Would not the amount of one half-year's rent bear but a small proportion to the whole amount of capital which a man would require to stock a farm?
The tendency must be in the direction that I have indicated, at all events.

1509. I do not deny that the tendency would be in that direction; but how, in your opinion, would it have any considerable effect?
The very idea that there was no protection but freedom of trade for every man to let his land as he chose, and for every tenant to offer as he chose, would have a considerable effect.

1510. Lord *Saltoun.*] Is anybody restricted from letting his land as he chooses, now?
No; but we know that many men have let land to tenants who have not the requisite capital for it at a very high rate of rent.

1511. *Lord Privy Seal.*] If a tenant had a sufficient amount of capital to pay, or to borrow enough to pay half-a-year's rent, the landlord might let him his land when he had not sufficient capital besides, might he not?
Yes.

1512. Therefore the only effect would be that it would, to that extent, be a hindrance to a man without capital that he would be obliged to provide, on entry, half-a-year's rent, assuming that the landlords took the most stringent measures?
Yes.

1513. Lord *Saltoun.*] You say, as a rule, the poorest man offers the largest rent.
Yes, he has no other means of getting a farm at all.

1514. Do you mean to say that in your experience that is the fact?
I have no actual experience of it, of course, but that is my opinion.

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1515. But the proprietor need not take the highest offer, need he?
Certainly not.

1516. Does he usually take the highest offer?
Very often he does not.

1517. He makes some inquiries, does he not, as to the means of the offerers?
He does so; but then the very fact of a very large offer being given, even by a man who has not sufficient capital, has the effect of bringing up other offers for the land.

1518. Is not that the same in all trades?
I think not.

1519. Not in all contracts?
With contracts, of course, I have no acquaintance; I cannot speak as to that.

1520. Lord *Rossie.*] Do you consider the land very highly let in East Lothian?
I think if there was ample capital in East Lothian the land is not too high rented.

1521. *Chairman.*] I suppose, even if the law of hypothec were abolished, you would lay your account with sustaining some losses?
Certainly.

1522. The advantage that you would gain would be the difference between one-half or three quarters per cent., and the losses you would sustain if the law of hypothec were abolished?
Yes.

1523. Supposing the Legislature to be unwilling absolutely to abolish the law of hypothec, are there any amendments or changes that you could suggest that would bring it more into harmony with the spirit of commercial legislation?
I think there is no middle course.

1524. Did you not say just now that an assimilation to the law of distress in England would be a very great improvement?
It would be an improvement, but I do not think it would stay agitation.

1525. Earl *Graham.*] Do you think we ought to do things that are wrong merely because there is agitation?
Certainly not.

1526. Earl of *Doncaster.*] You stated that the law produces undue competition, from persons without capital competing with persons with capital, and that the rents are run up in that way; are those farms when advertised put up, so to speak, to auction, so that men publicly bid for them, or does anyone have any means of knowing what his neighbour has been offering for the farm?
He has not; of course I am only speaking from hearsay, because it has not come under my personal knowledge; but I have heard it stated that a very suitable tenant has been told by the factor, "I have an offer much larger than yours; you must come up a little if you wish the farm."

1527. That is if he wishes to secure that man as the tenant?
Yes.

1528. Lord *Clandeboye.*] If this law is abolished do you anticipate that the landlords in Scotland will insist upon a pre-payment of their rent?
I think very likely that would be the result at first; but there is not the slightest doubt that afterwards landlords would find it their interest to give a fair amount of indulgence to the tenant farmer.

1529. You would not consider it unfair on their part to insist upon a pre-payment?
Certainly not; they are entitled to insist upon anything they like.

1530. If they insisted not upon a pre-payment, but upon a forehanded rent (which is a very different thing), would not their position under those circumstances be very much worse than yours; would not you be able to come down upon

upon a tenant for payment of a debt due to you, while a debt was still in the course of accruing to the landlord, which he would not be able to recover?

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In that case the Scotch landlord would be in exactly the same position as the English landlord is at this moment. As I understand it (but I am speaking before noble Lords who know the law better than I do), the English landlord cannot sequestrate for rent until it is due. In that case, if I were a merchant in England, and I had an over-due bill, I might come upon the man and seize his effects. That is the exact position in which the Scotch landlord would be in the case you put, and that would be no worse position than the English landlord is in at this moment.

1531. Lord *Panmure.*] Are you aware that the land is chargeable with all public burdens; the land tax, the interest of money that may be borrowed from the Government for its improvement, and also with any monies that the proprietor may have raised upon it for his own behoof, and that all those burdens are payable by the landlord whether he gets a sixpence of rent from the tenant or not?

I am.

1532. If that be so, do you consider it an unfair protection that he receives from the law of hypothec in consideration of all those demands which may be made upon him?

If the law of hypothec was simply given to the landlord in order to remunerate him against a hypothetical case, such as your Lordship puts, I would say that the security is much greater than the risk the landlord runs.

1533. That is a matter of opinion; but supposing a landlord had not recourse to the demand of strict forehanded rents, do you think that, upon the tenant entering, he would demand security for the payment of his lease to be furnished and found by the tenant?

If the law of hypothec was abolished, of course landlords could make any bargain they liked.

1534. But do you not think that a landlord would naturally demand security from his tenant if he had no security, as at present existing under the law?

He might naturally do so.

1535. If he did so, do you think that the tenants generally would be able to find security for two or three years' rent upon entering upon their farms?

I can say with confidence that there are plenty of men to be got in Scotland, first class men, who can give a fair full rent, and who can give every security that is desired if the landlord wishes it. There is no difficulty as to getting good tenants.

1536. Would it not tend to drive out of competition men who are rising from low beginnings by their own industry, and some small capital which they may have gathered thereby, and prevent them from becoming larger farmers and taking a higher position in society?

I think the danger has been that the rising man, as a rule, has grasped at too large a holding of land, and that has been one of the great causes of ruin in that particular class in the country.

1537. *Lord Privy Seal.*] Have you ever considered whether the abolition of the law of hypothec would have a tendency to induce landlords not to give leases?

I have not considered that.

1538. It has not occurred to you that, inasmuch as there is great difficulty in getting repossession of land under leases, it would be more for the landlord's security to let the lands from year to year?

Perhaps at first there might be a little tendency that way; but I am perfectly certain that things would adjust themselves in the long run, and remain much as they are at present in regard to leases.

1539. Earl of *Minto.*] The Committee have been told by several witnesses that landlords have a difficulty in ejecting an insolvent tenant; if that be so, do you think it reasonable that the law should be more simple in that respect?

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I think that that would be almost necessary, if the law of hypothec were abolished.

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1540. Lord *Saltoun.*] If you chose to take the trouble to do so, have you not, as a manure merchant, the most perfect facility of ascertaining what rent is payable by the tenant, and whether it is paid or not?
No; we have no means of doing it.

1541. Other witnesses have said that by the valuation roll it is possible?
We know the rent of the farm, but we cannot know whether he has paid it or not.

1542. You know the rent of the farm, and you know that he is liable for that rent, and that his goods are liable; has the landlord any means analogous to that, so certain as you have, of ascertaining what the tenant owes you or any other people with whom he deals?
Of course the landlord, or his factor for him, knows generally that if the tenant farms as he ought to do, he must contract a certain amount of debt per annum, in the shape of manure, seeds, or feeding stuff.

1543. But he may or may not have contracted it?
The factor generally knows it, because farming is carried on in the open air.

1544. But you have a certainty, have you not?
We can simply find out what he has contracted to pay, but we have no means of knowing whether he has paid it; I will give you an illustration where a man contracted to pay a certain amount of rent; he never paid the rent in full; there was a short balance held over, and this balance accumulated as years went on; we had no means of knowing that, and all of a sudden down comes the landlord.

1545. Lord *Rossie.*] Had the landlord any power to recover those balances under the present law?
Yes; he recovered, I suppose, all his balances.

1546. For previous years?
Yes; there is a way of doing that, and yet keeping within the law of hypothec.

1547. Earl of *Camperdown.*] The law of 1867 prevents that, does it not?
To a certain extent it does.

1548. *Chairman.*] I suppose you do not consider yourself very conversant with the law as regards leases?
Simply as it affects our own business.

1549. Lord *Saltoun.*] In this case that you have mentioned, was the tenant sequestrated at last and made bankrupt?
Yes.

1550. Did the landlord recover more than his year and three months' rent under that sequestration?
He did, because it was under the old law.

The Witness is directed to withdraw.

Mr. ENEAS ADAM, is called in; and Examined, as follows:

Mr. *Eneas Adam.*

1551. *Chairman.*] Do you occupy the farm of Humberstone, in the county of Ross?
Yes, I do.

1552. From whom do you hold that farm?
Keith Stewart McKenzie, Esq., of Seaforth.

1553. What is the rent?
£. 240; and I hold also two farms from Sir James Matheson, for which I pay 260 *l.*; I pay altogether a rental of 500 *l.*

1554. Are

1554. Are they sheep farms or arable farms?
They are arable farms.

1555. Are you a member of the Western Ross Farmers' Club?
I am.

1556. Did they hold a meeting in the month of March to consider the question of the law of hypothec?
They did.

1557. Were you present at the meeting?
I was present.

1558. Did you speak?
Yes, I spoke; I proposed a motion to the effect that we should petition against Mr. Carnegie's Bill.

1559. I think that a petition to that effect was also sent up to the House of Lords, but it could not be received, because the petition referred to a Bill which was pending before the House of Commons; was not that so?
Yes, that was so.

1560. Was the meeting numerously attended?
It was very largely attended, as largely attended, perhaps, as any meeting of the society which I have seen at all.

1561. What number of persons were present?
I could not say exactly; perhaps about 70.

1562. Would you consider that it fairly represented the feeling of the farmers in that district?
Yes; it was attended very largely by tenants, and several proprietors were there also.

1563. I think your resolution was carried unanimously, was it not?
It was carried unanimously.

1564. I have seen it suggested in some of the newspapers that there was some pressure or solicitation on the part of the landlords; was there anything of that kind?
Not the slightest that I know of.

1565. In point of fact, I think that the meeting, not long afterwards, showed their independence, did they not, by petitioning in favour of the Game Bills?
We were as unanimous in favour of the Game Bills as we were opposed to the abolition of the law of hypothec.

1566. And you carried that resolution in spite of the landlords, did you not?
Yes; the landlords were opposed to it, but we carried it without a division. They saw we were so united that they did not press it.

1567. Will you give the Committee your reasons for being favourable to the present law of hypothec?
One of the reasons which seemed to actuate us at that time was, that the present law had not had a very long trial, and that it would be better to give it a more protracted trial than it has at present had. That was one reason which seemed to lead us to the decision that we then came to; and besides, we thought that by the law, as amended, many of those outstanding grievances which had been complained of had been removed, and that because those grievances have been so greatly removed we might all the better give a full trial to the law as now amended. But I may say that it appears to me that by the abolition of the law of hypothec the proprietor might be said to be placed under some disadvantages. I think that he would be nearly certain in case of a failure to lose a proportion of the year's rent; indeed the proprietor is perhaps the only person who cannot avoid having to do with the tenant, even although he can see a crash approaching, the lease binding them together. He would only come in for a share along with those others to whom the debts were due from the tenant; but I think, besides, that he might be a loser, because he would have all the rates upon it to pay. He would not only be a loser of the proportion of the rent, but a loser of the rates, whether the rent was paid or not. The proprietor

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in any case would have to pay his rates, whether he got the rent or not. But it appears to me also that the proprietor may be a loser in another way; that is to say, that if a farmer has been going on for several years, as he might be going in a condition in which he had difficulties in getting onwards, the farm would be in the way of deteriorating. I think it is seldom that a farmer fails, unless previously the farm has been going down and getting into a worse condition. It appears to me that it is quite a likely thing that the proprietor would be a loser in that way also. He might be a loser in all those three different ways; and it appears to me that it would be only fair that a proprietor should have some security for his rent being paid. But that was not at all the main reason which I suppose actuated the farmers of Ross-shire as to the decision to which they came. We have a strong notion in the North (it may be very different elsewhere, it may be very different in the South, for all I know, I have not had any experience in the South) that if there was a necessity for a forehanded rent it would be a very great hindrance to many of those who have got into farming hitherto, and who turn out the very best farmers. I refer to the sons of farmers. A farmer perhaps may have several sons, who have undergone the very best preparation for farming. The son may have gone through every operation on the farm himself; he may have wrought the plough and done everything in connection with it, and in this way have had the very best preparation for that sort of work. But I think that if there was a forehanded rent standing at the entrance, as it were, to that young man's going to a farm, it would have hindered, I am very certain, a great many who have entered upon farming, and who have made the very best farmers. I have a very strong notion on that subject. My acquaintance with them has led me to conceive that those who have got on best in farming are not those who got into it with the most money about their hands; but very often, in the case of those who have had such experience of and acquaintance with farming as I have spoken of, and who entered it even with difficulty, such difficulty as a forehanded rent might have precluded them from doing it at all. For instance, I may give you an illustration. I know a farmer in Morayshire who had, I think, five sons; he himself had only a small holding and two pairs of horses; but the eldest of those sons, after having served his apprenticeship with his father, went out to a small farm, I think, with only about a pair or three horses. That one got on very well, having been carefully trained, and as he got on afterwards he was able also to assist his brothers, and five of them have got into farming, and now that family are about the most prominent farmers in Morayshire, whilst I believe that if a forehand rent had stood in the way of this eldest son to a farm, it might have precluded the whole lot from entering; I know, at all events, that notwithstanding the existence of the law of hypothec, those sons did get on in that style, and now they hold a very high position indeed in Morayshire. I might say, too, of myself, that on entering one of the farms that I have held, it might have been that if I had had fairly to face the question whether I would pay a forehand rent, in that case it would be doubtful whether I could have entered at all; I am not able to say now how it would have been in such a case as that, but I think that it might have precluded me from entering the farm altogether. I admit that I am very much satisfied that a forehand rent would have the effect of lessening competition, but I am just as much satisfied that those who would be thrown out would not, after all, make the best farmers if they got in; to very many of those who are most able to enter farms, supposing they had made a pretty considerable sum of money by other operations, the mere payment of forehand rent would be no great difficulty; but I think the likelihood is that in the course of years, from the want of practical knowledge and experience, those very persons would go to the wall, whilst those young men who could not enter at all with a forehand rent standing in their way, would enter (perhaps with difficulty in any case) so well acquainted with farming, and so willing to put up with any circumstances in which they were placed, that they would surmount all those difficulties and reach to some very high position in farming, as they have often done. There is one hardship connected with it, and it is this, if I can make it plain: supposing that a farmer enters a farm, perhaps, he has not very large means; we always understand that upon entering a farm, and for several years after, there is a considerable outlay; the farmer is supposed to be needing improvement, needing repairs, needing draining, and needing many things; after several years, when a person has gone

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on with all those improvements, it might be that he had expended so much money that he would stick fast there, as it were, and would fail at the end of six or eight years; there would be a hardship in that case to many of those who had been dealing with him, and who had been helping him on by supplying him with manures and stuffs, whilst the proprietor would have a great advantage. He would have the land improved, and those who had been trading with the farmer might sustain a loss in that case. That is an exceptional case, but I only point to it as a thing that might happen; I think that would be pretty easily cured if there was any good understanding with the proprietor, or if a law were made that a lease should be an easy negociable sort of thing; that supposing the creditors could give security to the proprietor for the rent, and that some one of themselves, or any other to whom the creditors might sublet it, with the proprietor's consent, would take the farm in hand and try the best he could whilst keeping the farm in decent condition, I think that something might be thus done to remedy that evil.

1568. Lord *Panmure.*] Is it not frequently the case that a farmer's creditors entering into possession of a farm, and putting themselves in his place, work the farm to their own advantage?

It is quite a common thing; the proprietor is ordinarily very indulgent in allowing that to be done. I have seen cases of that kind very often where the creditors were able, to benefit themselves greatly by the continuation of the farm for some time, until they could get their money partially back.

1569. But cases of that kind, you think, are the exception, and not the rule?

It is quite the exception that on the failure of a farmer the farm is found in an improved condition.

1570. *Lord Privy Seal.*] If the law of hypothec were abolished, it would be necessary to make very stringent provisions for the protection of the landlord, would it not, in the case of the death of the tenant holding the lease, because there might not be the capital after his death?

Yes, there would require to be that.

1571. I suppose it is often the case in Scotland, as it is in England, that a farm is allowed to continue, after the death of the tenant, in the hands of the children?

Yes, it is often continued in the hands of the children; the eldest son is supposed to inherit the lease.

1572. Is it usual to make provisions in leases in Scotland preventing heirs from succeeding to the leases?

No; in the absence of any special provisions the heirs succeed.

1573. It might happen, might it not, that although the tenant had ample capital, after his death, the property being divided, there might not be the same security?

There might not be the same security.

1574. Do you not think that the abolition of the law of hypothec would have a decided tendency to increase the size of the farms, and to diminish the number of small tenants?

I think it would have a tendency to increase the size of farms, and to diminish the number of small tenants.

1575. It would, therefore, have the effect to a certain extent of throwing the land in Scotland into the hands of a much smaller number of persons than those who now hold it?

I think so.

The Witness is directed to withdraw.

Mr. JAMES WHITTON, is called in; and Examined as follows:

1576. *Chairman.*] I BELIEVE that you are Secretary to the Glasgow Landlords' and Housefactors' Association?

I am.

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1577. And you are examined here at your own request with respect to the question of urban hypothec?
Yes.

1578. Will you state your opinion as to whether it would be desirable to abolish hypothec in the case of urban property?
I have a short printed statement here, which I may almost say I wrote myself, but it has also the advantage of having the sanction of our association. It is a very short statement, bringing out the question in its different bearings, so far as we are concerned with it, and perhaps it would be as well that I should read it: "The Hypothec Abolition Bill is so sweeping in its nature that if passed into law it would cause quite a revolution in the system of letting houses in this country. The landlord is on a very different footing from every other creditor. The grocer or draper may cease dealing with any customer whenever he thinks proper, or, in ordinary cases, if one party fail in a contract, the other party is not bound to fulfil his part, but it is not so with the proprietor of house property. His tenant may turn out very badly, and fail in fulfilling his engagements, still the proprietor can neither get rid of him nor of his own obligations to supply and uphold a house to him till the end of his lease, whether a year or longer; hence the reasonableness of the preference security which the present law of hypothec affords. Neither can it justly be said to injure any other creditor, as it is a preference claim of which every one is aware, and can therefore be taken into account by every creditor in estimating the security of his debtor. Besides, we think it both unreasonable and unjust to heap burdens and responsibilities on the landlord with the one hand, while they are depriving him of all security with the other. In Glasgow, as we have no doubt you are aware, the landlord is held responsible for the water rates, poor rates, the police, and other public taxes on all small houses; and now, by the new Police Bill of 1866, for the stair lights on all kinds of premises whatever; and we believe this is the case, to a greater or less extent, throughout the country. But we look upon the law of hypothec as not more advantageous to the landlord than it is to the tenant, especially the workman. It gives him something of the power of capital in his furniture, which enables him to get a house without difficulty; but let the right of hypothec be swept away, as Mr. Carnegie's Bill proposes to do, and we would have no alternative but to demand advance rent or security, and with these requirements many a poor decent person would find it impossible to comply; such tenants' effects would also be liable to seizure by anyone who might get up some little bill against them, such as a loan or club society debt, contracted, perhaps, by the wife, without the knowledge of her husband; thus the house would be frequently broken up, the family deprived of what may be called a *sine quâ non* of existence, and the poor man's furniture carried off at a mere fraction of its value." This is an epitome of the principal objections which we have to the abolition of the law of hypothec: these points may be illustrated a little more fully perhaps by statement or by questions from your Lordships.

1579. You state in this Report that the law is advantageous to the tenants, who are in many cases the working classes in Glasgow; have you reason to believe that that opinion is entertained by the tenants?
I have very good reason for entertaining that opinion from the fact that I never remember hearing a tenant complain against the law of hypothec.

1580. *Lord Privy Seal.*] I suppose if the law were abolished the landlords would find it absolutely necessary for their own protection to take the rent in advance?
I have no doubt of it.

1581. And also at very short periods?
Yes, they would find that, I would almost say, absolutely necessary.

1582. The result of that would probably be at all events at first a considerable hardship to the poorer class of tenants, would it not?
To working people it would be a very considerable hardship indeed; it would almost prevent them from getting houses; many of them would find it very difficult either to pay the rent in advance or to get security. And there is another difficulty in which it would involve the landlord, that when a tenant gets possession

ession of a house we cannot put that tenant out of the house until his lease be out, and even when the lease is out we cannot put him out without the expense of an ejectment. There are a good many good workmen's houses let now monthly, and I believe the law of the land is that we cannot put those men out, even at the end of the month, until we go through the regular form of an ejectment.

1583. During the period that it would take to enforce an action of ejectment a further debt would run up against the tenant, would it not?

Yes, and the business of ejectment is costly; we have a great many houses of single apartments, and of a room and kitchen let in large towns at a rent of from 5 *s.* to 12 *s.* a month, and it would cost as much, if not more, to eject one of these tenants even without any opposition, and if there were any factious opposition given it would cost much more, and would take a greater length of time.

1584. I suppose, therefore, it may be fairly concluded, that the practical result of the abolition of the law of urban hypothec would be, that workmen's rents would be raised in order to meet the increased risk?

Rents would be raised. The next best thing to rents paid in advance, or security for rent, would be, that the landlord should try and get a higher rent to cover the risk and want of security for his rent. Then your Lordships will notice that we refer especially to the taxes to which landlords are subject; I have heard a good deal of this in the evidence which I have heard to-day. In the case of houses the landlord, as I think a noble Lord mentioned to-day, has to pay as much poor's money, for instance, as the whole of his tenants put together; I do not see any justice in this at all. However, it shows certainly that when a landlord is burdened in this way he should have a preferential claim or security for what is due to him. In the case of the income tax, I may say that the landlord has to pay more than other people do. Ordinary mercantile men are left very much to their own consciences and honesty to say what their incomes are. But in the case of a house proprietor, he has to give a return of the full amount of his rent, and that return is checked by a schedule, sent out to the tenant, so that although he were inclined, he could not deceive the public revenue; and he is taxed income tax to the very uttermost extent of his rental besides those local taxes to which I have referred, while he has to pay 20 per cent. off this rental for repairs, so that in this case he is really taxed on 20 per cent. more than his income.

1585. Lord *Panmure.*] Do you think that if the law of hypothec was abolished for agricultural subjects it would stand long on urban property.

I think there are special arguments which apply to house property; still at the same time, the principle generally is so much the same in both cases that I think we could not have much hope of its remaining in the case of house property if it were abolished in the case of landed property.

1586. If it were abolished in the case of house property, would it not tend very much to deteriorate the value of that property?

I should think so, very much indeed; it would in that case prevent people from investing their capital in it, and the consequence would be, that rents must rise; in that way it might tell against the tenant also.

1587. Are you much acquainted with the working of the law of hypothec in agricultural districts?

No; I cannot say that I am personally much acquainted with it, although I should think the tendency would certainly be, if it was done away with, to make landlords refuse to give leases; of course I could scarcely pretend to give an opinion upon that matter; but so far as that would go, it would certainly be very much against good farming.

1588. Then you think that the abolition of the law generally would tend to interrupt the present relations between landlord and tenant?

I have no doubt of it.

1589. *Chairman.*] If the law were abolished, as regards agricultural subjects, then those who are supposed to be interested in maintaining the law as to agricultural subjects would have no interest in maintaining the law of urban

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hypothec, but, on the contrary, it would be a disadvantage to them to have one class of property relieved from disabilities to which they were subject, would it not?

Of course they would have no direct sinister interest, except they were acting upon a disinterested principle of justice; they would lose very much their own personal interest in the matter.

1590. But supposing an agricultural property to be depreciated, might not then those who are interested in agricultural property consider it a grievance that the owners of other property should continue to enjoy a right of which they had been deprived?

I think they might. There is a good deal said just now in public about doing away with the arrestment of wages, and the argument used for that is that it would have a tendency to do away with credit. I think that doing away with the law of hypothec would rather tend to encourage credit customers, and the public would think that now, since the landlord had no preferential claim, they might increase their credit instead of lessening it.

1591. Earl of *Minto.*] Do you say that the process of ejecting a tenant in towns if he does not pay his rent, is an expensive and cumbersome process?

It is comparatively so; it is very expensive, taking into account the amount of rent; we have very frequently to eject in the case of small monthly houses where there is no hypothec, and where consequently we lose both the rent due and the expenses.

1592. In the event of the law of hypothec being abolished, I suppose it would be necessary to simplify that law?

It would be a very important matter that in every case the landlord should have a cheaper and simpler mode of ejecting tenants who fail in their engagements, especially tenants of monthly houses.

1593. Lord *Saltoun.*] Is not Whitsunday the general term in Scotland at which a house is given up?

For houses regularly taken, that is from year to year, Whitsunday is the term; but the practice now is, to a very great extent amongst the working classes in taking houses, that we let houses by the month.

1594. If the tenant resists, does the law allow you to eject him before Whitsunday.

Yes; but we have to go through the form of ejectment even in the case of a monthly tenant. That is another marked disadvantage that the landlord would be under if the law of hypothec were done away with. If the tenant lose his furniture, or if it is necessary on the part of the landlord to sell the furniture, then by applying to the sheriff he gets an order to eject the tenant, even though his lease is not finished, upon the principle that he has no hypothec. But if the hypothec were done away with, this plan could have no effect. That would be a serious matter in the case of higher rented houses, inasmuch as it would give the landlord no security at all for rent, even in a case where it is known the tenant is unable to pay. I have heard of no general complaints against the law of hypothec, so far as house property is concerned, farther than very vague statements, such statements as I have heard to-day here, a kind of general statement that if hypothec was done away with such and such things would follow, which I doubt very much.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till Friday next, at half-past Three o'clock.

Die Veneris, 23° Aprilis, 1869.

LORDS PRESENT:

Earl of DONCASTER.	Lord ROSSIE.
Earl of AIRLIE.	Lord PANMURE.
Earl GREY.	Lord ABINGER.
Earl of MINTO.	Lord COLONSAY.
Lord SALTOUN.	

THE EARL OF AIRLIE, IN THE CHAIR.

Mr. DONALD FALCONER, is called in; and Examined, as follows:

Mr. *D. Falconer.*

23rd April 1869.

1595. *Chairman.*] You are tenant of Carmyllie Quarries, and another farm, I think, near Arbroath, in the county of Forfar?
Yes.

1596. From whom do you hold those farms, and what rent do you pay for the whole?
The farm which I live on is off the Cononsyth estate, bordering on the Panmure estates; I hold that of the trustees of the late Mr. Smart, and I pay 135 *l.* for it. I have a small farm on the Kemblethmont estate, bordering upon it; and I have another holding from the trustees of Dr. Creghton, bordering the Dalhousie estates also. I have now entered upon another farm which my father-in-law had on the Dalhousie estates; it is 190 *l.* rent. The next, and only other one, is the land connected with the Carmyllie Quarries, where we pay 519 *l.*

1597. How much is your rent altogether?
It is 818 *l.* We have eight pairs of horses upon it; the number of acres, 571 in all.

1598. Lord *Panmure.*] I suppose that you are well acquainted with the nature of the holdings in the district with which you are connected?
Yes.

1599. Are you an advocate for the maintenance of the law of hypothec as it stands at present?
I am.

1600. Will you give some reasons to the Committee why you are an advocate for so maintaining the law?
My reasons for it are various; and, in particular, I think that it is a great safety for the smaller tenantry, such as I have been; it is a great protection for them. The district in which I have been now for upwards of 30 years, would be very much damaged; and the opportunities which we have for advancing would be very much damaged, were the law of hypothec altered. One reason which I have for that particularly is, that when I entered on the Cononsyth estate, all the tenantry who entered on it at the time when I entered it, or perhaps a year before, were working men, and did not have money to pay fore-handed rent, or to give any particular guarantee to the proprietor; and for the last 19 years, a number of us, whose leases had run out, have renewed our leases. Mine is just about out now. We have paid our

Mr. *D. Falconer.*

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rent, and we have brought up our families; there has not been a tenant on the Cononsyth estate, but one, for the last 30 years, that could pay a forehand rent when he entered, and they have paid their rents regularly, and there is no manure merchant or tradesman that has lost one pound with a tenant on the estate since that time.

1601. Supposing the law of hypothec to be abolished, would not landlords be compelled, for their own security, either to demand forehand rents, or ample security for the payment of what was due to them?

Yes; that is the fear that I would have; a great many of us, and, indeed, most of the parish, could not have given security at the time we went to the farms.

1602. Then it would not be easy for small tenants to give such security?

It would not.

1603. Nor would it be easy for them to pay forehand rents?

No, they could not do it.

1604. If the law of hypothec was abolished, do you think that the tenants would be able to obtain the same aid from bankers as they do at present?

I do not think they would. I was consulting a banker on Saturday last, who was well acquainted with country affairs; and I asked him whether he would be more ready to support a tenant if the law of hypothec was abolished than he would be now, and he said he would not. He is well acquainted with country affairs from his youth.

1605. Have you ever known the present law to be put in force in your district against tenants, except in very extreme cases?

Only in very extreme cases. I never knew it on the estate which I have been living on for the last 30 years.

1606. Under the present state of the law have you known many industrious men rise from being ploughmen and labourers to be tenants of farms?

With very few exceptions, the whole parish which I live in I can trace back to their fathers or their grandfathers being ploughmen, or something akin to it.

1607. Do you think that if the laws were abolished, that system of labourers and ploughmen rising to be tenants would continue?

No. I think it would be very damaging for the agricultural interest of Scotland were the law of hypothec to be abolished. I do not think that I for one, or many others, would train our sons to be ploughmen if the door was shut completely upon us by the abolition of the law, so that we could not advance; and I think that it would be a most damaging thing to our district and to Scotland at large that such should be the case, because the greater part of the ploughmen are trained up from small farmers' sons, and they are trained up hardily and industriously, and then they go out and are ploughmen and foremen till any small farm is to be let which they can get, and with the assistance of the law of hypothec they can get into it. There are many instances in fact in our district, in which I could trace back that the grandfathers of the present farmers were almost all ploughmen or foremen; and I think that the small farmers and ploughmen would not bring up their sons to the same profession, if they knew that the door was to be shut upon them, and that they could not get farther advances.

1608. That being so, it would lead to a very serious decrease in the supply of farm servants, I presume?

I have no doubt of it whatever.

1609. Is the general feeling in your district, with regard to this law, favourable or unfavourable?

I think that it is favourable to the law as it is, in the district in which I live.

1610. We have had the evidence of Mr. Goodlet here, who states that he thinks that the farmers in Forfarshire are in favour of a change; do you concur in that opinion?

I do not, nor nearly the majority of those in our district; there are very few

few in our district who concur with him in his opinion about that, as well as many other things. Our district is not constituted of large farms, and I do not know how they may feel amongst the larger farms, but in our district I do not think the majority, at least in Forfarshire, concur in Mr. Goodlet's opinions.

1611. Has much land, which would otherwise have remained waste, been brought into cultivation and improved by the system of credit to tenants under the present law?

Decidedly; a great quantity of it, in the parish we are in, is farmed by small tenants; in fact the small tenantry has brought in the most of it.

1612. Is that owing to the system of credit which the law enables landlords to give to those tenants?

They could not have done it if the landlords had not given them the credit the law enables them to do; in fact, they could not be there at all.

1613. In your district particularly, supposing that the law of hypothec was abolished, and it was attempted to bring small holdings into large holdings, do you think that could be done with any advantage?

No, it would not.

1614. Then the tendency would be that if such an attempt was made the land would go back into its original wildness?

I do not think but it would. There would be no inducement to put it into large farms, and we would lose the very great proportion of our industrious inhabitants. A very great proportion would have to emigrate or leave the place.

1615. In fact, it would rather tend to clear the country of the present industrious inhabitants than be attended with any advantage whatever?

Yes; I am quite certain that the great proportion of our industrious inhabitants, and the younger portion of our industrious inhabitants, would have to emigrate.

1616. *Chairman.*] You say that you are pretty well acquainted with the county of Forfar; are you acquainted with the western and northern parts of the Forfarshire districts about Kirriemuir and Brechin?

Yes, a good deal, although I am not so well acquainted with it as I am with the district in which I have been residing.

1617. In your opinion, is that district well suited for large arable farms?

No, I do not think it is.

1618. Are not the valleys of the North and South Esk and of the Isla broken up by little streams into small glens, often separated from one another by high and steep ridges, which cannot be profitably converted into arable land?

It cannot.

1619. Does not such arable land as there is lie very much in small patches about the edges of the little streams which run into those rivers?

It does.

1620. Cannot anyone who looks at the formation of that country see that the system of large arable farms, which works very well in East Forfarshire, or the Lothians, would be out of place in such a district?

It would.

1621. Would not a system of forehanded rents, supposing the landowners were driven to resort to it for their own protection, press with great severity upon the occupiers of those small farms?

It would; it could not be given.

1622. I suppose there is no inducement to capitalists to take little places of that kind?

They would not come there at all.

1623. If forehand rents were insisted upon, would not the result probably be that there would be a very considerable clearance of tenants, and that many of those small arable farms would be consolidated into large grazings?

Yes, they must be that.

Mr. *D. Falconer.*

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1624. Is there a large part of Scotland the physical conditions of which are very similar, and in which therefore the same results might be expected to follow if the landowners were obliged to have recourse to forehand rents?
Very much, particularly to the north.

1625. Lord *Panmure.*] Do you think that the present law has led to any undue competition for farms in your district?
I do not think that it has; I do not think that it would have any effect in that way. Of course if you kept out that industrious class who take such farms, there would be none to take them at all, except large capitalists, and large capitalists would not come into the district referred to in the evidence.

1626. Do you think that the present law has at all led landlords, in the districts with which you are particularly acquainted, to rack-rent their farms?
I do not think that the law has any tendency to that, so far as my experience has gone; I think that landlords are as fond of getting good tenants with the law as without it. My experience, so far as it concerns the district which I am in, is, that landlords are very fond of getting industrious men and men of good character, so far as they can know, and I do not see that it would make any difference if the law of hypothec were abolished; only that I am sure that they could not get the same classes of industrious men as they now get.

1627. And they do not avail themselves of the existence of the present law to get the highest possible rent which they can, without reference to the industry or good character of the tenants?
No; I have known instances on your Lordship's own estate, where your own factor took considerably less rent than he was offered, for the sake of getting a good tenant.

1628. Lord *Saltoun.*] Are you at all acquainted with Kincardineshire, Aberdeenshire, and Banffshire?
I have been through Aberdeenshire, but I am better acquainted with the country farther north; Caithness-shire.

1629. From what you have seen of Aberdeenshire, Banffshire, and Kincardineshire, do you think that the system of agriculture is much the same there as you have described it to be in Forfarshire?
Yes, in very many places.

1630. Would the evidence which you have given apply to those counties as well as to Forfarshire?
I think it would, and especially to any part of Sutherlandshire, which I have seen, and Caithness-shire, with which I am particularly well acquainted.

1631. Lord *Rossie.*] Have you ever read any of the evidence given by the farmers from the south, as regards the law of hypothec?
Not this time, but last time I did; but I forgot most about it. I saw in the evidence given by Mr. Goodlet, that he said that the small tenants would be better ploughmen with the large farmers, and I do not agree with him on that point; my reason for not agreeing with him is, that then none of us would prepare our sons to be ploughmen and no more. Although I may admit that a great many of them may be ploughmen and no more, still, if the door was shut, by the repeal of the law, I think they would train them up for other purposes, and then they would emigrate.

1632. Would not the evidence given by those individuals apply more to large farms?
Decidedly, and to men of great capital, and there are comparatively few of such men in the farming interest.

1633. So that their evidence relates to districts which are quite different from that with which you are acquainted?
Quite different from the facts of the case, and from the facts to which I have referred.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Wednesday next, Twelve o'clock.

Die Mercurii, 28° *Aprilis*, 1869.

LORDS PRESENT:

Earl of AIRLIE.	Lord SALTOUN.
Earl of MINTO.	Lord CLANDEBOYE.

THE EARL OF AIRLIE, IN THE CHAIR.

WILLIAM McCOMBIE, Esq., a Member of the House of Commons, is called in; and Examined, as follows:

W. McCombie, Esq., M.P.

28th April 1869.

1634. *Chairman.*] You are the Member for West Aberdeenshire, are you not?

Yes.

1635. You are the tenant of the farm of Tillyfour, and you breed and feed cattle on an extensive scale, do you not?

I do; I rent not only Tillyfour, but I rent from Sir Charles Forbes, of New and Edinglassie, the farm of Dorsell, and the farm of Bridgend from a cousin of my own, all being within three or four miles of each other.

1636. What rent do you pay for all those farms?

I think about 1,100*l.*, so far as I recollect, but I have no note of it.

1637. Will you give the Committee the result of your opinion as to the law of hypothec, to which subject I understand you have turned your attention?

I think the law of hypothec is much worse than the game laws, because the game laws only affect the game-preserving properties; whereas the law of hypothec affects the whole of the tenants in Scotland, and also the manure merchants, implement makers, seed merchants and tradesmen; I think that the law of hypothec is the greatest grievance which we have in Scotland.

1638. Why do you think it such a great grievance?

Because it gives the proprietors power to accept tenants whom they would never look at if that law were not in existence. It allows them to take men with no capital, or with little capital.

1639. If the law were abolished, what means do you think landlords would have recourse to to protect themselves and to secure their rent?

The landlords would have to judge for themselves in that case. If the law of hypothec were abolished, I should see no great objection to fore-rents if they thought proper; but the landlords, if the law were abolished, would have, no doubt, much less competition for the land. As to those men of straw, they would never look them in the face.

1640. But you have competition, have you not, not only from men whom you call men of straw, who are men of no capital, but also from men who have made a certain amount of money by trade in towns and elsewhere, but who have no experience of the business?

So you have.

1641. Would the abolition of the law of hypothec have any effect in putting an end to the competition of those men?

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I am not so certain of that; I am not prepared to answer that question so decidedly as the other.

1642. But you think that if the law of hypothec were abolished, landlords would probably have recourse to forehand rents?

Perhaps they might.

1643. Do you anticipate a great diminution in the competition, and of course in consequence, I suppose, a considerable fall in rent?

I do not think at all that that follows; I believe that on rack-rented properties that might follow, but where the land is fairly rented, I do not think the proprietor has anything whatever to fear; it would bring in a better and more respectable set of tenantry. If I were an insurance broker, I know some estates of which I would insure the rent, although the law of hypothec were done away with to-morrow.

1644. It is only, then, on rack-rented estates, as I understand you, that the landlords would lose anything, and therefore it is only on rack-rented estates that the tenant would gain anything; on estates which are fairly rented, as I understand you, the landlords would lose nothing in point of rent, and therefore I apprehend the tenant would gain nothing?

I do not think the landlord would have anything to fear upon those estates which are fairly rented; but no doubt there would be, and there ought to be, a reduction of rent upon rack-rented estates where the last shilling is extracted by every means by which it can be extracted from the poor tenants.

1645. Are you aware that, on some of the estates (we have had it in evidence for instance, that it is the case on Lord Aberdeen's estates and others), a clause has been put into all the new leases that if the law of hypothec is abolished, the tenants are from the next term of payment to begin to pay forehanded rents?

I am not aware of that; I am not connected with Lord Aberdeen's property.

1646. You do not know that?

No, I am not aware of it. That may be a wise or an unwise thing, at any rate.

1647. We have it also in evidence, that no discount or deduction of any kind was allowed from the rent in consequence of the rent being paid forehanded; that would rather go to confirm what you say, that on an estate which was fairly rented there would be no loss to the landowner and no gain to the tenant?

I do not think they would have anything to fear upon those estates; that is my conviction.

1648. You say that the abolition of the law would make landlords more careful in obtaining good tenants?

There is no doubt about it.

1649. Supposing that a landlord is careful in obtaining a good tenant, and succeeds in obtaining a good tenant, may not changes occur during the currency of the lease: the tenant may die, and may be succeeded by his heir, who may squander his capital, may he not?

Yes; there is a risk in every trade, and perhaps there may be some risk there.

1650. But would not the landlords therefore find it necessary to introduce into their leases restrictions which do not exist, because I understand that it is usual in Scotland that the tenant's heir should succeed to his lease?

I do not see that at all; I think that so long as a tenant keeps a good stock upon his farm, that is a sufficient security for any landlord.

1651. But where is the security to the landlord in the fact of the tenant having a good stock upon his farm, if the tenant, who, I suppose to be a prudent and careful man, is succeeded by an improvident person, who may enter into reckless speculations, who may incur debts, if the landlord is only to share and share alike with the creditors?

I do not think that the landlord should have any more security than other creditors.

1652. I am

1652. I am not asking you whether he should have more security; but will he not find it necessary to do, and will he not do, that which it is perfectly competent to him by the law to do; that is to say, will he not exercise that right which nobody disputes; and will he not put into the lease restrictions which do not now exist, as to what is to take place in the event of his tenant's death?

That is a matter for himself to judge; it is only an exceptional case; sometimes there is a black sheep in the family.

1653. Lord *Saltoun.*] You stated, did you not, that there would be much less competition from men without capital if this law were abolished?

There is no question about that; I think that there cannot be two opinions about that.

1654. And that a more respectable tenantry would be brought into the country?

There can be no doubt about those two things; I do not think that that is questioned by any party.

1655. Do you then think that generally the tenantry of Aberdeenshire are not as respectable as they might be?

I think they are very respectable; still I think that in very many cases they have not enough capital to farm the land as it ought to be farmed.

1656. You used the word "respectable" only in the sense of possessing capital, and not in any other sense?

Only in that sense; far be it from me to call in question their character, but still I believe there is not nearly enough capital at present. I mean men of a higher standing, with more money in their pockets.

1657. With regard to the size of farms, we have heard that in the Lothians, there are very large farms, of a thousand acres, and so on; but the Aberdeenshire farms do not run so large as that; and a farm of from 150 to 300 or 400 acres is considered rather a large farm, is it not?

It is considered a fair farm; for instance, if I had been asked the question as to how many acres I farmed, I could not have told the number, because I have one farm which was never measured by my landlord, so that I could not have answered the question. With the Committee's permission, I would state that the farmers look very suspiciously on advertisements of farms where the measurement is reduced to acres, roods and poles. The practical man with capital knows he has no chance there, and will look somewhere else for a farm.

1658. That has nothing to do with the question which I asked you. Are not farms of from 150 to 300 acres, fair farms in our county?

Yes; I should say that 300 acres of good land was a very good farm indeed.

1659. And we have very few, if any, of those large farms of 800, 1,000, 1,500, and 2,000 acres?

Very few indeed.

1660. Then if I were to tell you that much more than one-fourth of the farmers farming from 100 acres to 300 acres on my property had risen from the rank of farm servants, would you say that that was a very exceptional case?

I should say, most distinctly, that I never knew such a case in my life; but I am very glad to hear that it is the case.

1661. I have information that that is the case, though I will not particularize as to whether the number is one-half or whether it is more than a fourth. Do you think that those farm labourers make a respectable and good class of farmers, or the reverse, as a rule?

If he has capital, there is no better farmer than a good old grieve, but then they want capital generally. They generally have not enough capital to manage the land.

1662. Do you think that, as a general rule, it is advisable and advantageous for the country that those men should rise, or that they should not rise?

We are most anxious that they should rise.

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1663. Then you think, of course, that it is advantageous that they should rise?

It is advantageous that they should rise; but I have not said upon what terms. I am not prepared to say that any man should undertake a speculation beyond his means.

1664. Do you think it a possibility that, without the law of hypothec, the same number could have risen to become respectable farmers as have done so?

I do not know above one in 20 who has risen. I believe that the law of hypothec, instead of being an advantage to those men is a great disadvantage, because it curtails them from credit from all other parties. I can answer for myself, that if it were not for the law of hypothec I would assist several parties at present; but the landlord comes in and gets everything, and therefore we are afraid to support the poor tenants. I would assist several if the law of hypothec were done away with, whereas I could not assist them at present without great risk. I was a creditor the other day in a case where the landlord was paid in full, and the man promised 2 *s.* in the pound, but he may never pay 2 *d.* That prevents the friends of the poor tenants from becoming security for them, and advancing money for them.

1665. Earl of *Minto.*] In that case, was the landlord paid in full?

Every shilling. I think the man offered 2 *s.* or 3*s.* in the pound to his other creditors, but I believe that it never may be paid.

1666. Lord *Saltoun.*] But the landlord was paid in full for the rent of the land?

The landlord was paid in full for the rent of the land.

1667. Was there nothing over?

He promised us 2 *s.* or 3 *s.* in the pound; but I never expect anything. I will be thankful if I get it.

1668. Do you mean to say that a tenant in such a case as that, when he could but barely pay his rent, and would have, as you say yourself, not 2 *d.* in the pound over, would get assistance from neighbours and friends even though the law was abolished and the landlord could only share in his lien with the people who assisted the tenant?

If it were not for the law of hypothec, I would be willing to assist a deserving man; but there is no use in assisting a tenant if you know that the landlord is going to get everything.

1669. Do you think that, from banks and from merchants, a man would get assistance if he was in the circumstances which you have just stated?

I have no doubt that when he entered the farm, he would get assistance if he were an honest man, and we could depend upon him; but the landlord comes and takes everything, and we have no chance.

1670. My question is this, Do you think that, from banks and from merchants a man would get assistance if he was in the circumstances which you have just stated?

Most decidedly, if he were a steady man, and one on whose honesty we could depend; but as long as you have the law of hypothec we can never be safe to help that man.

1671. Do you mean to say that a man who is so ruined that he cannot pay, as you yourself said, above 2 *d.* in the pound besides his rent to the landlord, would get credit from bankers, and manure merchants, and others, if the law of hypothec were abolished?

I say most distinctly, that if I had confidence in that man I would give him assistance.

1672. But that is not an answer to my question; would the bankers and merchants give him assistance?

Your Lordship cannot ask me to answer for men who are not here present: I answer for myself, and distinctly, but I cannot answer for other parties; I think I have answered the question fairly.

1673. Can

W. McCombie, Esq., M.P.
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1673. Can you give me any idea of what amount a well-conducted farm servant, if he abstains from whisky and other temptations, can save in the course of a year?

Some men will save a great deal; a man will save the half of his wages, I should say, if he be economical.

1674. Would that amount to some 12 *l.* or 14 *l.*?

Yes, he ought to do so if he be economical. Many farm servants are men of high character, and they ought to save the half of their wages at least, if not more. I recollect an old farm servant of mine who only allowed himself 5 *l.* a year, but that is an exception. We had a farm servant, who died the other day, worth 1,100 *l.*; but it is impossible to give a distinct answer to that question.

1675. Do you not think that such a man would be entitled to look a little higher, and try and have a farm for himself?

Of course, if he has capital for it; but for one man that saves, there are 10 who do not.

1676. But supposing that he has saved, has he not a right to look a little higher?

I think that every man has a right to raise himself in every way that he can by honest industry and good conduct.

1677. Then does it not give him the command of capital to begin his farm with, if his rent is postponed, as rents in our country are?

I do not think that at all, because they have less credit from every other party.

1678. But it gives him ready money, does it not?

I do not see that. I think that it is the worst thing for him that he could have. I hear a great howl about the abolition of the law of hypothec being ruination to the poor man. I do not believe in it. I believe that it is a law which will keep a poor man always poor.

1679. If the landlords required forehanded rents, and a poor man of the description we are speaking about, who had risen from being a farm servant, had to pay a half-year's rent on entering his farm, would not that deprive him of a great portion of the capital which he might otherwise expend upon his farm?

I do not expect that the proprietor would ever demand such a thing; I think it a very good time if I buy a lot of cattle to pay for them on the delivery; and I think it is a very good time for the tenant to pay his rent when his crop is reaped. Still I am not against forehanded renting.

1680. *Chairman.*] You said that you considered this law of hypothec very much against poor men who are struggling to rise; supposing we have had it in evidence from men who have been poor, and have risen to the position now of thriving farmers, that they consider the law of hypothec to be advantageous to them; do you not consider that men of that kind are tolerably good judges of what the effects of the law are?

There may be some exceptional cases, but of our small tenantry in Aberdeenshire an immense number (I will not say the number, but I think, perhaps, 300 or 400) signed a petition to do away with the law of hypothec altogether, and they ought to know their own interests.

1681. Do you know that petitions have also been signed by the tenantry against the abolition of the law?

I am perfectly aware that there is a difference of opinion.

1682. Earl of *Minto.*] Is it the result of your evidence that as a rule you think it disadvantageous to all parties, landlords, tenants, and the public generally, that men without capital should take farms?

Most distinctly; I think that it should be done away with, both root and branch; and I am perfectly confident that I am right.

1683. You think that, because you think that it produces artificial competition?

I have many reasons. I think I explained a good many of them before.

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1684. Is that one of the reasons, that it produces artificial competition for farms?

Yes; it produces fictitious competition.

1685. And that persons who enter upon farms with insufficient capital are very apt to become bankrupt, and fail?

Very often. I shall put an example before your Lordships. There is a farm advertised, and there are six competitors: there are four of those competitors who offer a fair rent for the farm; two, who are men of straw, who offer perhaps, say one-fourth, or one-third more rent. There is a great inducement and a great temptation to the landlord. The landlord may say, "I have the law of hypothec between me and him, and I will take the highest rent." I have remonstrated with landlords in Aberdeenshire, saying, "That man to whom you have let that farm will never pay his rent. Would you have ever looked at that man if it had not been for the law of hypothec?" And the landlord has replied, "I do not care; I have the law of hypothec to go back upon." That was the reply I got when I remonstrated with those landlords who let their farms at extortionate rents.

1686. Do you think that if the law of hypothec were done away with, those respectable and industrious men without capital would be able to procure capital in any other way?

I think that I have explained before, that his friends and neighbours, if the law were not in existence, would immediately assist him; but a man who is not deserving ought not to be assisted.

1687. Lord *Saltoun.*] Do you mean to say that this state of things which you have just described, of landlords taking the highest offer without any respect to the character or to the circumstances of the person, trusting simply to the law of hypothec, is at all general in the county of Aberdeen?

I do not say that it is general.

1688. Is it not perfectly exceptional?

I do not say that either; it is not perfectly exceptional, but it is not general.

1689. Is it not a very rare occurrence?

No; it is an every day occurrence upon many estates

1690. Are those estates a great portion of the county of Aberdeen?

They are some of the very largest estates in the county of Aberdeen; but I should be unwilling to mention the names, because I have a great respect for some of the proprietors.

1691. *Chairman.*] In the case of those struggling, hard-working men who have not much capital, you think that they would get assistance from their neighbours, and that in that way they would be able to get farms?

Yes; they would be much better off, in my opinion, than they are; because as long as I know that by the law of hypothec the landlord gets everything, I would never think, after the losses which I have sustained, of assisting them; but if it were done away with, I would assist them in a moment if they were deserving men.

1692. Supposing that the law of hypothec were abolished, and that landlords had recourse to forehand rents, would not then a man of this kind be obliged to borrow money in order to pay that rent, and would not such capital as he had be so far diminished?

Yes; but no man should take a farm except he was able to pay his rent beforehand; what I would do in that case would be this: if I were a poor tenant, occupying a small farm, I would ask my friends to give me this money to pay this forehand rent. It is far easier for me to pay that 5 per cent. interest than to pay the landlord perhaps 20, 30, 40, or 50 per cent.

1693. Earl of *Minto.*] You said that you thought that men of straw would not offer for farms so readily as they do now if the law of hypothec were done away with?

They would not, and the proprietors would never look at them.

1694. Did

1694. Did you not state, in answer to one or two questions, that you thought it rather desirable that these poor men should not become competitors for farms?

I did not say so.

1695. You said that you thought it would do away with some amount of competition, as I understood?

Yes: that is a different thing altogether, if your Lordship puts it in that way.

1696. Did you not say that it would, to a great degree, discourage competition from improper persons?

Yes, I did say so, and I still say so; but I did not say what your Lordship added.

1697. Do you think that it would discourage competition from men who have not much capital?

Yes, I said so.

1698. I understood you to say also, that many persons would receive assistance from their friends if the law of hypothec were abolished, more readily than they do under that law?

Yes; and they would be worth far more to them, because they would be paying only 5 per cent., whereas they are now, in the case of many small farms and crofts, paying 50 per cent.

1699. Then in what way could that abolish competition?

Of course the landlord is not to know that. He would then inquire what this man's means were; and he is not to know that his friends are going to assist him.

1700. But you said that the landlord would not look many of them in the face?

They certainly would not have a man if they knew that he had no capital; I explained a that before, I think, quite distinctly to the noble Chairman.

1701. Lord *Saltoun*.] Do I rightly understand you to say, that in many instances the interest paid by the tenant to the landlord, as you put it (by which I suppose you mean the increase of rent consequent upon back-handed rents), amounts to 20, 30, 40, or even 50 per cent.?

Yes, I say so most distinctly.

1702. Then if forehanded rents were demanded, do you think that those farms on which this is the case, would be reduced in their rent by 20, 30, 40, or 50 per cent.?

I do not mean to say that at all. I stated distinctly before, that, I think, upon lands let at a fair rent the proprietor has nothing to fear.

1703. I am asking the question upon your own data, upon the fact that those back-handed rents give that advance of rent, which you call interest, of 20, 30, 40, and 50 per cent.?

Some of those small places do.

1704. Then if fore-handed rents were demanded, would the effect be that those places would be lowered to that extent in their rents?

Yes, I think those small places would be lowered; I have no doubt of that. I have stated already, that they would be lowered where the estate was rack-rented.

1705. *Chairman*.] Have you anything further to add?

There is another thing about the weak tenant. He is indifferent to all claims except that of the landlord. At this present moment, for instance, a party to whom I sold seed corn, years ago, comes before my very eyes beside my landlord, and pays him for a year, and they will not pay for their seed corn. Another thing is this: that no great crisis, such as would arise if the law of hypothec were done away with, could pass, without there being some

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individual hardships. I was one of those who passed through that great ordeal when Sir Robert Peel's Corn Law Bill was passed, and when the foreign cattle were introduced. The little capital which I had at that time was reduced by two-fifths, if not one-half; and for two or three years after that, I could not make above the half of what I was making before; we never got a farthing of recompense. I think that that was a much greater interference with the rights of property than if the law of hypothec and the game laws were done away with to-morrow. There was two-fifths of my capital swept away at one blow, and thousands and thousands of tenant-farmers went to the wall at that time. Now, I believe that no great measure can be passed without some individual hardship; I do not say that if the law of hypothec is done away with there will not be such hardship; but no great law can be passed without that.

1706. Earl of *Minto.*] Do you mean that they went to the wall in consequence of the reduction in the price of grain?

In consequence of the reduction of the price of grain and of the reduction in the price of cattle. The failures at the time, if the Committee refers to them, they will see were very great. I came through the ordeal, but I lost two-fifths of my capital. My whole stock was reduced two-fifths in value at that time, and we got no recompense. That was certainly as strong a thing as to do away with what I consider to be a most iniquitous law, the law of hypothec.

1707. Do you attribute that great reduction in price to the measure of Sir Robert Peel?

I do, as regards capital; it reduced my capital two-fifths, at any rate; the capitals of the present tenants are not sufficient generally at present, and the land is not cultivated as it ought to be, owing to the law of hypothec.

1708. *Chairman.*] Will you proceed with your observations on the law of hypothec?

I think that the law of hypothec is a very partial law, and that those laws ought to be abolished. There is another thing which I wish to bring before your Lordships. It is alleged that the large farmers wish to turn out the poor farmers, and to occupy their holdings. If anybody thinks that, I can easily satisfy them. What use would those small holdings be to large farmers? They would be of no use at all. That is a very unjust thing to be said, because the small detached holdings would be of no use to the large farmers; they could not be worked. The law of hypothec exposes the farmers to fictitious competition for his land, whilst he has to meet the competition of the world in the market for his produce. There is another thing which, I think, is a very great evil, though perhaps it has not much to do with this examination. I think that, as regards those noblemen and gentlemen who appoint lawyers and towns factors as their agents, it would be far better if they appointed a good honest man, one of their own tenants, whom they knew, and in whom they had confidence. There are some very superior men who make very good factors who are writers; but I think it is a great evil to appoint those towns factors generally. They look to nothing but raising the rent-roll. I believe that the small tenants are, comparatively speaking, generally in as good circumstances as the large tenants, though I believe that the landlords ought to see that the tenant's farm is properly stocked, and the sequestrations, I think, ought to be made public.

1709. Will you allow me to ask you how the landlord is to ascertain whether the stock is actually the tenant's property, or whether it has not been purchased with borrowed money, and in that case, if the law of hypothec were abolished, would it not stop the security of the landlord?

If I was one of your Lordship's tenants, and you should appoint me your factor upon the estate, I could be soon able to tell you that; but if you should appoint a town's writer, perhaps he would not know anything about it. In the district to which I belong, I know the circumstances of every tenant in the whole district.

1710. You say that the landlord should require a tenant properly to stock his farm;

arm: he would make it a condition in the lease, I presume, that sufficient stock hould be kept upon the farm?

Yes.

1711. But in order to enforce that, would he not require to make it a condiion that stipulation, the failure to comply with that should forfeit the lease?

If a man is not able to keep stock upon his farm, I should not object to that; think that the landlord is entitled to see that a good stock is kept upon the arm, and if the landlord should question at any time that the stock was not ufficient, let them appoint a man on either side to see that the stock was ufficient.

1712. In fact, this is a further restriction which it would be necessary for the andlord to impose upon the tenant in the event of the law of hypothec being bolished, is it not?

I would not object to that, certainly; I think that a man should not take a arm unless he were able to put a proper stock upon it. I do not think it would e justice to your Lordship for me to come and offer for one of your farms if I were not to put proper stock upon it; I think that it would be very bad treatment.

1713. Would it be necessary, in your judgment, that the tenant should be restricted from what is now a common practice, which is letting his grass-parks r turnips to be consumed by the cattle of other parties?

He must not interfere with present contracts as to that. I do not think that there would be much against letting grass-parks, but still I say that every man taking a farm ought to be able to stock the farm properly. I have no notion of a man speculating beyond his means, and taking a farm of 600 acres, whereas he has, perhaps, only capital for 300 acres. In what way can he do justice to his landlord, if that is the case?

1714. I understand you to say, not only that the tenant should be able to stock his farm properly, but that the landlord should require him, at all times, to have his farm fully stocked with his own sheep and cattle; would not that put an end to the practice which is now very prevalent, of letting grass-parks, and turnips, and straw, to be consumed by another man's sheep and cattle?

I do not give any further answer to that, than that I would not object to it.

1715. Lord *Saltoun*.] You stated, in answer to the noble Chairman, that you do not wish a man to come and take a farm of 600 acres, if he has only capital to stock a 300 acre farm?

I said so distinctly.

1716. That is putting it in a very extreme way, because 600 acres is double 300 acres; but cannot one man of experience, and who is altogether a good farmer, stock and live on a farm of 400 acres with the same amount of capital that another man of less experience and less ability, and less prudence and self-denial, would fail with on a farm of 300 acres?

I think that, generally, every man who rises in this world creeps up gradually; it would have been more prudent of this man who takes the 600-acre farm if he had taken a farm of 200 or 300 acres; it is better, as we say in Scotland, for a little fire to warm a man than for a big one to burn him, and I have no sympathy with those men who speculate beyond their means.

1717. But cannot a man of experience, and who is altogether a good farmer, stock and live on a farm of 400 acres with the same amount of capital that another man of less experience and less ability, and less prudence and self-denial, would fail with on a farm of 300 acres?

That is an exceptional case, though it might happen; that is my answer to your Lordship's question. Every rule has an exception. Some men have such ability that you cannot hold them down; they will be up, whatever you do with them; they will get to the top of the tree; while others, again, will go down, whatever chances they have.

1718. *Chairman*.] Supposing that the law were abolished, as you desire, would you reserve existing leases, or would you abolish the law in the case of current leases as well?

I think that that ought to be considered in the case of existing contracts.

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1719. Do you think that they ought to be saved?
I think that present contracts ought to be taken into due consideration.

1720. Do I understand you, when you say that they ought to be taken into due consideration, that the law as regards existing contracts ought to stand in its present position?
I say that it ought to be taken into consideration, and that it ought to be duly weighed whether it should be done or not. I am not prepared to give a further answer to that question.

1721. Supposing the Legislature to be unwilling to do away altogether with the law of hypothec, are there any modifications or any improvements in the existing law which you could suggest?
None; I think it should be done away with distinctly, both root and branch, as I mentioned before.

1722. Lord *Saltoun*.] The urban hypothec is a branch of the law; ought that to be done away with?
I have never referred to it. I have always lived in the country, and I am not acquainted with town property at all; and therefore I decline to say anything about that.

1723. If a farm is not properly stocked, what power has the landlord now to remove the tenant?
I do not know that he has power at present.

1724. Even though it be a condition of the lease, he has not power to remove him, has he?
I do not think that is made the condition generally, so far as I know.

1725. Supposing that is to be a condition of the lease (and it is no uncommon thing) that the tenant should at all times keep a proper stock, and supposing he fails to do so, what redress has the landlord?
I think I mentioned before, that the landlord should appoint one man and the tenant another to settle the point.

1726. Can he do it now?
I do not know; but that would be a fair way of doing it.

1727. I believe that, if it is a condition of the lease, he can, by a certain law proceeding, attempt to evict the tenant from the farm?
I am not sure as to that.

1728. Have you known, in your experience, any case in which the landlord has attempted to regain the possession of a farm by law, and in which the tenant has resisted upon any ground?
I have seen that.

1729. Can you tell the Committee, from your own knowledge or from your own recollection, how long such litigation has lasted where the tenant resisted?
I cannot answer that question.

1730. You mentioned, a short time since, that the land is not cultivated as it ought to be?
Most distinctly. I do not believe that there is above half the capital on the land that there ought to be in Scotland.

1731. You remember Aberdeenshire, I daresay, 50 years ago?
I do well, as a boy.

1732. Can you give us any idea of the difference of the quantity of land in cultivation now from what there was in Aberdeenshire 50 years ago?
I cannot.

1733. Can you, in your own district, say, at a rough guess, whether one-third has been added to the cultivation, or whether one-fourth has been added to the cultivation?
A great deal has been added which never should have been added, and which is not worth adding.

1734. But

1734. But has not a great deal of land been brought in?
There has been a quantity of land brought in; but a great number of the best farms have been arable ever since I can recollect. Some of the hill sides have been taken in and improved, and I believe that part of those hill sides should never have been improved in the world. But if you go to the Vale of Alford, the great majority of the farms have been the same ever since I recollect..

1735. Has not that been done by small tenants principally?
Yes, it has.

1736. Was not the amount of money which was among the farmers in Aberdeenshire 50 years ago very small?
I cannot tell you that; but if they are much richer now, they are more to be credited for that.

1737. *Chairman.*] Will you now proceed with your statement?
We hear a great deal in the North, too, upon another subject; that he is to be reckoned to be an extremely good landlord in Aberdeenshire if he gives the farm at valuation. Now, I say that the land surveyors, for whom I have a very great respect generally, depend upon the proprietors, and I believe the poor tenant has no fair chance whatsoever. There is one of my landlords at present, my lease of whose farm has gone out; I think he gives me a very fair chance. I said to him, "I would not give a farthing for a land surveyor's report; will you appoint a practical farmer who knows the country to value my farm?" And he has agreed to my proposal. I believe that where the land surveyor is entirely dependent upon the proprietor the tenant has no chance whatever, and that the rents are always made too large. That is another very unfair thing for the tenant farmer. I am perfectly aware that in many cases a landlord accepts a tenant who offers an extravagant rent, and finding him unable to pay it, subsequently reduces it; but before that reduction is made he has raised a fictitious value over the whole of the land of the county. It is very natural, if I let a farm at a very high rent, that my friend and neighbour should think that he should get as high rent, and the consequence is that it gives a fictitious value to the land over the whole county. Those high rents are seldom paid, and in the course of two or three years a man is either bankrupt, or he gets his rent lowered one-third or one-fourth, or whatever it may be. Let a man stand to his bargain; if he agrees to pay a rent, he ought to be made to pay it.

1738. You complain, as I understand you, that a landlord lets a farm at a high rent, which he afterwards reduces, but might not that equally well happen, supposing that the law of hypothec were abolished, and that you had forehanded rents?
It would not be so likely to happen if that were the case.

1739. Are you not aware that it happens sometimes in cases of ready money dealings? Have you never heard of horses being sold and what is called a "luck penny" being given back, and a very large luck penny, thereby raising the apparent value of the stock, and have you not heard of a similar thing taking place in the sale of high-bred cattle?
For my part, I state the price of my cattle.

1740. We know of course that you are a person of very high standing, and I do not mean to say anything personal, but are you not aware that such transactions take place in ready-money trades?
I believe that some people are foolish enough to put on too high a price.

1741. Then, what has that to do with the law of hypothec?
It has a great deal to do with the law of hypothec; in the first place, this is a tenant, whom if it had not been for this law of hypothec, the landlord would never have accepted. This fellow comes and overbids every other body, perhaps about one-third of the rental; the landlord says to himself, "I will give this man a chance, I would not like to turn him out after accepting this great rent from him," and he reduces his rent, perhaps one-third in the course of two years, after those high rents had raised the fictitious value of the whole lands of the country.

1742. Lord *Saltoun.*] Do you mean to say that the circumstances which you

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have just now stated of high rents being charged, and then reductions made, are so common in Aberdeenshire as to amount to a great grievance?

Most distinctly, to a great grievance and a great injustice, in my opinion; it is a common thing, and I think it a most grievous injustice, besides being a great grievance.

1743. *Chairman.*] Will you proceed with your statement?

I believe that the law of hypothec is a very great temptation to ambition; it tends to give men a chance to get farms which they should not take; I believe that landlords would find it for their interest not to exact fore-rents, as there would be a great deal fewer offerers if you exacted fore-rents; I believe that the capital of the present tenantry of Scotland is very far indeed from being sufficient, and there is not a doubt that fore-rents would raise the status of the tenantry of Scotland; the law of hypothec ruins credit on small farms.

1744. Earl of *Minto.*] You do not object, I suppose, to fair competition for land?

Not in the least.

1745. It is only to competition, when artificially produced, that you object?

I have no objection to fair competition; that is a thing which is entirely in the landlord's own power.

The Witness is directed to withdraw.

Mr. ALEXANDER McNEEL-CAIRD, is called in; and Examined, as follows:

Mr. *A. McNeel-Caird.*

1746. You are Procurator Fiscal of the county of Wigtown, are you not?

Yes.

1747. You are brother, I think, of Mr. James Caird, the Enclosure Commissioner, who has written a great deal on agricultural questions, and who is considered an authority on the point?

I am.

1748. You yourself have also given a good deal of attention to the law of hypothec, have you not?

I have seen this question from all its sides, except the mercantile one. When I was a very young man I was appointed by the Court of Session to manage a considerable estate. I am also myself a small landed proprietor. I likewise rent about 200 acres of land at a rent of 300 *l.* a year, and I have had a good deal of practice under this law as a law agent. I was long a bank agent. I am thus familiar with the question, in every aspect of it, except the mercantile one; I am not a merchant, and I have not seen it from that side, except as affecting other people.

1749. Having taken an interest in the question, and turned your attention to it, what opinion have you formed as to the law?

Does your Lordship mean with regard to the policy of the law, or in what respect?

1750. I mean as to the policy of the law, and its effects upon the progress of agriculture in general?

I quite agree with what has been said by Mr. McCombie—that the effect of the law has been to create much unnatural competition for land, and I think it has had the effect of misleading landlords to a very considerable extent, and that in the hands of injudicious factors it has been the instrument of a great deal of mischief. On the other hand, I have some apprehension of the consequence of a total abolition of the law in so far as regards the continuance of what I look upon as a most beneficial system, the system of long leases which we have in Scotland. I have a doubt whether, if this law were absolutely abolished, landlords would be quite so ready as they have been to give long leases. If it were to have that effect, I think that in point of policy it would be a very great misfortune for the country.

1751. What

1751. What is your reason for thinking that if the law were abolished altogether, landlords would be unwilling to grant long leases?

I did not venture to put it so strongly as your Lordship's phrase would imply, because the more I have thought about it the less is the apprehension which I at first felt. I had a doubt whether proprietors would be quite as willing to part with the control of their property for long terms of years if they had not some special security, but I cannot put it higher than an apprehension, because the longer I have thought of it the more I am coming towards a different conclusion. When a proprietor comes to let his land, he has a great many elements to consider, and this would be one of them. But there are other elements which, perhaps, might be more potent. He has to consider what kind of a tenant he can get, and how he is to get a first-class tenant; he has to consider how he can get the best rent out of his land, and how he is to get his farm brought into the best condition. All those are elements which he would have to take into account, along with the loss of the law of hypothec, and of course it would be for each proprietor to consider for himself whether on the balance of those considerations he would continue the system of long leases. I am rather inclined to think, as the result of a good deal of consideration, that the balance would leave things much as they are, and that proprietors would in general continue the system of granting long leases, as hitherto, simply because on the balance of all the considerations, as well as I can put them before my own mind, it would be the proprietor's interest to do that whether the law of hypothec existed or no.

1752. Under the present law, supposing there to be a condition inserted in the lease that failure to pay the rent should cause forfeiture of the lease, to what steps is the landlord to resort in order to put that clause in force?

There is a law at present upon that subject irrespective of agreement; the law, as I understand it, at present is that if a tenant becomes two years in arrear, there is an absolute forfeiture of the lease; there is a further law which was not enacted by Parliament, but by Acts of the Court of Session, under which if a tenant falls one full year in arrear, the landlord may bring an action against him before the sheriff to have him compelled to find security for the whole arrears, and for the rents of the next five years, and failing his finding that security to have him ejected from the land. That is irrespective of any special agreement in the lease.

1753. But in the case of an agreement in the lease, does not the landlord require to have recourse to a legal process in order to put that in force?

Of course what remedies you are to have under a special clause in a lease must depend upon the terms of the clause; you can put a clause into a lease that if a tenant fails to pay half a year's rent he shall be liable to ejectment, and you can add conditions as to the mode in which you may obtain that relief, and you can have no great difficulty in getting it if you impose a condition of that kind, but then you will have the tenant taking alarm at those conditions being inserted in his lease, and you must have his concurrence at the outset.

1754. We have had evidence from some other persons that, even supposing a condition to be put into a lease that failure to pay the rent should immediately forfeit the lease, still that cannot take effect *ipso facto*, but that the landlord must go to the sheriff; and that if the tenant is recalcitrant, the tenant can continue in the occupation of the farm for some time subsequently; is that so?

That is not my experience of the law. My own observation and experience of the working of the existing law, without the support of such special conditions, is that the remedy against the tenant is something more than fair at present, because, when the landlord brings his action of removal against the tenant, it is one of the peculiarities of our law that the tenant is not to be permitted to open his mouth in defence to that action, unless he can on the spot instantly verify his defence, or unless he can find security for double the rent.

1755. Earl of *Minto*.] That is after the rent has been one year in arrear?

It is the rule in all actions of removal at the instance of the landlord against the tenant, that the tenant shall not be heard in his defence, unless he either on

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the spot instantly verifies his defence, which is almost an impossibility in the great majority of cases, or unless he shall find security that he shall pay double the rent, or all loss caused to the landlord, as long as he shall remain in occupation.

1756. Lord *Saltoun.*] I think that the noble Chairman's question referred to the time that the recalcitrant tenant might remain in his farm while this form of law was going on by which he was sought to be ejected?

Under the present state of things, my experience on the subject is that a tenant is "snuffed out," so to speak, very soon, because this necessity for finding security for two years' rent is a thing that very few tenants can comply with, and a decree follows to eject them if they fail to do it.

1757. *Chairman.*] I understood you to say that this remedy, which I think was provided by the Court of Session, only took effect in the event of the tenant's being in arrear of one year's rent?

Yes; is not that the case that your Lordship wishes to provide for?

1758. I am supposing that there is an agreement put in the lease, that on a tenant failing to pay a half-year's rent (not the statutory regulation), he shall forfeit his lease; I ask you what steps the landlord must take, and whether those steps would not require some time?

I think the existing law would apply to that case, and before the tenant could open his mouth in defence, or cause any delay, he would have to find security.

1759. Supposing that he could not find security for double rent, would he immediately have to remove?

Yes, and then I think it is an injustice. I think it is right that if a tenant cannot find the security, he should not be allowed to remain in occupation where there is reasonable ground to believe that he is falling deeper into arrear; but, on the other hand, I think it an extreme hardship that he should not be allowed to try his case although he quits the occupation in the meantime: he is turned out of the land, and he is also turned out of court. I think it may be quite reasonable, in certain circumstances, that if he cannot find the security, he should go out of the land, but I cannot think it reasonable that he should also be turned out of court, and not heard.

1760. Lord *Saltoun.*] The abolition of the law of hypothec would not in any degree alter that procedure, would it?

Not in the slightest, unless Parliament chooses to alter it; but I presume your Lordships are here making an inquiry with a view to legislative proceedings; and therefore I think it right to mention it.

1761. Earl of *Minto.*] What you have been explaining applies chiefly, I think, to cases in which there has been no special clause in a lease?

That is under the existing law, without any special conditions.

1762. But I should think it essential also to understand what would be the proceeding in the event of a contract being made between the landlord and the tenant, by which, as the noble Chairman suggested a short time since, the lease should become *ipso facto* void upon non-payment of the rent?

I think it would be the same.—It is perhaps a little rash to speak upon a law question without an opportunity of considering it more deliberately than I can, sitting here; but I do not quite adopt the view that a clause could not be framed under which the landlord could re-enter even without legal process. My impression at this moment is, that I could frame a clause under which a landlord could re-enter into possession, if there was failure, without legal process. In most cases, one would prefer going to the sheriff in order to have a judicial sanction to the proceeding.

1763. Lord *Saltoun.*] In the course of your experience have you ever known proceedings for the eviction of a tenant resisted by that tenant lasting over a number of years?

I do not think I could remember any lasting for such a time as that.

1764. Can you give us any idea of the longest time you have known such proceedings to last?

I cannot

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I cannot remember, looking back over 30 years, any instances of prolonged litigation on that subject, except one. It was a case where a landlord brought an action to remove his tenant, on the averment that he had no lease. The case went on for a considerable time, and at last was ordered for proof, or for a recovery of documents; and at that stage of it, the tenant who had found the security which the law requires for double rent (he happened to be a wealthy man) discovered at the back of a desk the lease which he had lost, and that terminated the litigation. That was the longest litigation that I remember on the subject, and I do not remember any other case that lasted for any considerable length of time. I have known a case last for perhaps six weeks or two months, and possibly three months, but usually that class of cases is brought to a rapid close by the demand for security. In fact, the thing at one time was carried so far that the man's defence would not be taken in unless it was actually accompanied by the bond.

1765. *Chairman.*] I wish to read over some evidence which has been given before the Committee as to the opinion you gave that the landlord might have an immediate remedy: these questions and answers which I am going to read occurred in the examination of the Lord Advocate; I ask him this question:—"Some evidence was given at the last sitting of the Committee, that even if an agreement were inserted in the lease, that failure to pay the rent should forfeit the lease, and make it void, it was necessary to have recourse to legal remedies, and that some time elapsed before that agreement could be put in force?" The Lord Advocate answers: "Your Lordship means, that if there were a conventional irritancy in the lease, the landlord would be obliged to declare it before it could be given effect to." Then this question is put:—"And he must have recourse to legal measures, which would take some time, for the purpose of ejecting the tenant? (*A.*) That is quite the case; but a conventional irritancy (as we call it) in the leases would not take effect *ipso facto*, but would require some action in order to ascertain that the event had occurred upon which the irritancy was to take place." The next question is:—"In that case, supposing the tenant failed to pay his rent, some time must elapse; and all that time additional rent is accruing, so that the landlord could not entirely secure himself by that proceeding?" And the answer of the Lord Advocate is:—"I do not think he could;"—I understand that you differ from the Lord Advocate in the view that you take as to the law?

It would be very presumptuous for me to say that I differ from the Lord Advocate, nor do I think I do in substance, because I think the Lord Advocate is speaking of a special case, a case of conventional irritancy, and the law requires that the conventional irritancy should be declared; nevertheless, I am not prepared to admit that I am wrong in saying that a clause could probably be devised under which a landlord could re-enter without legal process. I do not see anything in principle to prevent a landlord making stipulations of such a nature that he could enforce them by simply taking possession.

1766. Is not what is called a conventional irritancy only a synonym for a clause which makes certain provisions?

To a lawyer a conventional irritancy has a definite meaning, and is a thing that must be declared; of course, I wished to be understood as speaking with reserve on the question, because sitting here in London, without access to books, and being asked suddenly to solve a legal question, it would be very imprudent indeed to put up my opinion against so high an authority as the Lord Advocate; but I at present think a clause could be contrived, and I think I could contrive it, that would practically enable a landlord to re-enter without legal process, certainly without protracted litigation, and with ample securities before there could be serious litigation.

1767. But supposing there to be any doubt about the matter, would it not be very desirable, and almost absolutely necessary, that the matter should be cleared up, if the law of hypothec is to be abolished?

Certainly, I think that in any statute that should abolish the law of hypothec there ought to be provision made to put all those matters upon an unquestionable footing.

1768. Otherwise would not the natural result be to produce a great disinclination on the part of landlords to grant leases?

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I think I have already stated that the abolition of the law of hypothec would probably have an influence, and would be one of those things that would be taken into account by the landlord when he came to consider whether he would grant leases or not; and that some landlords would probably for a time decline to grant leases, under the impression, which I think they would possibly find was a mistake, that they were more seriously hurt by the abolition of the law of hypothec than they would turn out to be.

1769. I understood you to say that in any Bill abolishing the law of hypothec it would be very desirable, and almost necessary, to clear up that point?

I think it would be desirable. I do not see why there should be any doubt left upon such a question. I think it would be well that, in any statute passed on the subject, provision should be made for that very case; because I do not think it would be justifiable to abolish the law of hypothec, the landlord's preference under a contract which contemplates a connection of 19 years, unless you make a provision by which the landlord can get quit of the contract, readily and inexpensively, if there was a failure on the tenant's part to pay. I think that ought to be done, in justice to the landlord. At the same time, I think it should be done with reasonable regard to the tenant's interest.

1770. Does the Bill which was introduced by Mr. Carnegie two years ago, and which I understand is identical with a Bill now before the House of Commons, contain any provision of the kind which you consider to be necessary?

I do not think it does; but I presume that if that Bill came to your Lordships' House you would have the opportunity of putting it in, and I have little fear that it will be looked after.

1771. Of course we do not discuss a measure which is before the House of Commons; but so far we may consider that measure, brought in two years ago, to be a very crude and ill-considered measure?

The glance that I have now, by your Lordship's permission, taken at the Bill enables me to say that it is defective upon that point. It does not touch that at all. It says that the "landlords shall have for the recovery of rents due to them the like legal remedies, and no others, which are by the law of Scotland competent to creditors in personal obligations."

1772. The proposal, as you see in that Bill, is to put the landlord upon exactly the same footing as other creditors; do not all persons who deal with the tenant know perfectly well the amount of rent which he has to pay, inasmuch as it is published in the valuation roll, and is a matter of notoriety?

They may find it out by due inquiry.

1773. On the other hand, is it not very difficult for the landlord to ascertain the exact amount of the tenant's liabilities?

So it is for them all. They may ascertain the amount of rent, but by no means the amount of a man's liabilities. A man's neighbour may have a general idea of his circumstances in the world; but the landlord is, I should say, in as favourable a position for getting information upon that subject as anybody else.

1774. But the amount of rent may be perfectly well ascertained, may it not?

It may be perfectly well ascertained.

1775. As regards the amount of the tenant's liabilities, you say people may form a conjecture, but they cannot ascertain the amount of his liabilities with the same precision as they ascertain the amount of the rent which he has to pay?

No; but a merchant dealing with a farmer has an interest in knowing the man's general circumstances and not merely the amount of his rent, and he is in the same difficulty about getting that information as the landlord is.

1776. But I am putting the landlord on one side, and I am putting the general dealers upon the other, because it is proposed to put the landlord upon the same footing as the other creditors; have not the persons who deal an easy opportunity of ascertaining the amount of the rent which the tenant has to pay?

Of course they have by examining the valuation roll, but I should think it is a very rare thing that they do that.

1777. On

1777. On the other hand, the landlord cannot with the same precision ascertain the amount of his tenants' liabilities, can he?
Certainly not; neither can the manure dealer or merchant ascertain them.

1778. Lord *Saltoun.*] You have already said that the manure merchant, or whosoever deals with the farmer, can ascertain the amount of rent that the farmer has to pay?
Yes.

1779. Does not the amount of rent that he pays for his farm give the merchant some idea of the value which the return from that farm ought to be?
I think he would be a very foolish merchant who trusted entirely to that source of information; though it may be an indication, if the man has his farm at a fair rent.

1780. And it would also give him a fair idea of the amount of outlay that he ought to make for that farm, would it not?
I do not think mercantile men would trust to that kind of information.

1781. But still he would have it in his power to judge that, on a farm of a certain rent, a certain outlay should be made, would he not?
I cannot at all see how this should be any test of a man's circumstances.

1782. But might he not test the amount of outlay to be made on a farm by the amount of rent paid for that farm?
Scarcely; I think it would be a very false criterion. Supposing that a man pays 200 *l.* a year for a pastoral farm, he may not lay out 6 *d.* upon it.

1783. I am speaking of agricultural farms strictly?
They are not distinguished on the valuation roll into pastoral and agricultural.

1784. But the manure merchant knows whether the farmer is on an agricultural farm or not?
The manure merchant could go to the farm and see the man, and his place, and his stock, and take a rough view of those things, if he had any doubt about it.

1785. But, on an agricultural farm, does not the amount of rent paid give some criterion of the amount of outlay that ought to be made upon that farm?
I doubt it very much; it depends altogether upon the views of the farmer and on his means. Some men lay out a great deal more than their rent in artificial manures, while other men having similar farms may not lay out a sixpence in manures.

1786. But still you have said that the amount of rent gives an idea of the amount of produce to be got from that farm?
It is one thing which a man may fairly take into account.

1787. May not an experienced man like a manure merchant, or a man conversant with farming matters (as almost all manure merchants are, as well as with their own business to a certain degree), judge both of the amount of rent and the amount of produce which that farm ought to yield upon the amount of outlay to be put on the farm?
I do not see how he could very well judge satisfactorily from those data. I should say that any practical man, on a matter of that kind, if he had any doubt as to the circumstances, would probably go and look at the man's stock and his crop if the transaction made it worth the trouble. He would not go to the valuation roll and get second-hand information about it

1788. If he found orders coming in very largely exceeding the amount of outlay that ought to be made on that farm, would it not be perfectly in his power to refuse to comply with those orders until he had satisfied himself as to the man's circumstances?
I think that if a manure merchant, or a merchant of any kind, were getting unusually large orders from anybody, and he came to have a suspicion that there was anything wrong, he would be exceedingly chary in dealing with the man at all. He certainly would not go to look at the valuation roll to see what the

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the rent was, but he would inquire among the farmers of the neighbourhood, or among people who had access to information.

1789. But what might be a very large order from one person might be a very small order from another person, and a guide as to whether the order was an over large one or not; would not the rent which a man is paying for his farm be a useful piece of information?

Does your Lordship refer to orders for manure?

1790. To orders for manure from manure merchants, or to orders for articles to any tradesman for the working of the farm?

Unless a merchant suspected that his customer belonged to the "Long Firm," and was going to swindle him, I do not exactly see the value of this—because when a man purchases manure, in all ordinary cases, he purchases it for the purpose of laying it out beneficially; I think that both he and the manure merchant, and the landlord, and everybody else, is entitled to expect that that manure shall fully recoup itself in produce. Therefore the manure merchant has no reason to be afraid upon that point if he is dealing with a *bonâ fide* man and not a swindler. In the case of a man who is fairly going to use the manure on his land, the merchant knows perfectly well that the produce which will be got from it will be far more than the value of his manure.

1791. But if a man orders an amount of manure, or any other article, which is sufficient to be applied to an eight hundred acre farm, when he himself is known to be only in possession of 300 acres, could the manure merchant have the slightest hope of that manure recouping him and the landlord and everyone else?

I should think that he might perfectly well, because a man who holds an eight hundred acre farm may manure it moderately, and a man who farms a three hundred acre farm may manure it most liberally and yet may recoup himself. I would not at all conclude hastily, because I found a man with a three hundred acre farm using more artificial manures than a man who had an eight hundred acre farm, that the former was acting unwisely. I am not sure that in many cases he would not be the wiser man of the two, because his fixed charges, rent, taxes, and labour, are the same, and if he can bring out a greatly increased produce by greatly increased use of artificial manures, the surplus would be probably greater for himself or for his creditors.

1792. I would not have the manure merchant conclude hastily anything; but if such a case occurred as that a man in the occupation of a three hundred acre farm, or paying 300*l.* a year rent, or whatever the rent of the farm might be, ordered manure sufficient in all good farmers' opinions for a farm of double or treble that size, would not the manure merchant be very foolish if he did not satisfy himself how that was to be applied?

I think he would be very foolish if he did not satisfy himself, no matter whether the farmer ordered too much or no. He will satisfy himself in all cases as well as he can. If a man holding 100 acres of land were to send an order to a manure merchant for 500*l.* worth of manure, the manure merchant would very naturally say, "This is a large order for this man. I must see what the bankers in the neighbourhood say, and I must see what the neighbours say"; he would make his quiet inquiries; and if he found there was a doubt upon it, he would either decline the transaction or ask for cash payment.

1793. *Chairman.*] In fact, he would inquire into the circumstances of the man and judge only by the size of the farm?

Not alone. It would be an element in it, but he would by no means look to the size of the farm, or the amount of rent which the farmer paid, as conclusive on the subject.

1794. Lord *Saltoun.*] If he received an order from a man of whose circumstances he was ignorant, and with whom perhaps he had no acquaintance, would he not be able at once, by applying to the valuation roll, to see what rent that man was paying, and so to judge of what circumstances he was likely to be in?

If he chose to do it he might; but I should doubt whether any manure merchant ever took that course of getting information.

1795. They

1795. They have the power of doing it?
They have the power of doing it; but it is not the mode in which, in my opinion, business of that kind is done. I have been very often asked, "Is so and so good for such a sum?" that is the ordinary course of proceeding. If he has a doubt, he makes inquiry; but I never heard an instance of a man seeking information of that kind from the valuation roll.

1796. Earl of *Minto*.] In your opinion, does the amount of rent which a man may agree to pay for a farm give a criterion as to the solvency of that man?
I should doubt extremely whether it always does; I know tenants who hold farms, of whom the public generally do not know all that I know. I have often known cases where the tenant was ostensibly in tolerable circumstances; and yet he was known, to those who were in the secret, to be a man of no means.

1797. A man may be paying a high rent, and yet may be perfectly solvent, may he not?
He may be paying a high rent, and yet he may be perfectly solvent; and another man may be paying a moderate rent, and yet not be capable of paying a penny in the pound to his creditors. An insolvent may bear a high figure on the valuation roll. I have known men kept on in farms for years and years,—I do not think that I should be over-stating it if I should say for 10 years, who were annually put under sequestration as regularly as the year came round, and who applied to be put under sequestration to keep their creditors out; it is not once, but many times, that I have had applications from men to put them under sequestration, because they were afraid that the ordinary creditors would come upon them, yet they stood unchanged on the valuation roll.

1798. Earl of *Minto*.] That is a source of great injustice to the other creditor, is it not?
That is a great injustice to the other creditors. Under such circumstances a farm falls into the most wretched condition; the land cannot get justice, and it is a great injury to the landlord in the end. The landlord may, by his periodical sequestration, recover the rent; but the land is sure to be deteriorated; the houses get into a dilapidated state, and the fences are neglected.

1799. Lord *Saltoun*.] But would not a landlord rather get rid of such a tenant?
In such cases, if the landlord were dealing with it himself, and saw it with his own eyes, I do not think it would go on; but when the landlord is not in the country, and his interests are in the hands of other people, it may occur that there are other objects besides the landlord's: I have known such things as an annual roup of the grass on the farm, and another roup of the growing crop on the farm, and all that sort of thing carried on, and the factor managing the roups, receiving the bills and the proceeds, and accounting with the tenant for the surplus which might come out of that, by applying it to the rent; that I have seen go on for years and years—it is a most wretched state of things for all concerned.

1800. But is it not an exceptional state?
It is an exceptional case. I have seen some few cases of the kind carried to a frightful extent, and going on for many years; but it is not a general state of things. If it were a general state of things, it would be utterly intolerable.

1801. *Chairman*.] Is it not the case usually, in Scotland, that in the event of a tenant's death during the currency of a lease, his heirs succeed?
It is usual that the eldest son takes it.

1802. Supposing that the law of hypothec were to be abolished, would it not be necessary for the landlord in some way to guard himself against the possibility of the tenant being succeeded by a person who was not a person of such provident habits, and would it not be necessary to introduce some sort of restriction that a break should occur in the lease on a tenant's death?
If you did that, you would get no good tenant to take your lease, because all the money

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money which he laid out in improving the farm would be sacrificed the moment he died.

1803. On the other hand, would not the landlord endeavour to guard himself against such a contingency as I have pointed at?

I think that the landlord would find it to be his interest not to promote such a clause as that, which would be (manifestly on its face) confiscation, and by which, on the accident of the tenant's death, the lease should drop with whatever improvements the tenant had made; you could only do that fairly if you added a clause that in such an event the landlord should pay compensation for the improvements.

1804. A kind of tenant right, in fact?

In the case of a landlord having by statute, or by condition in his lease, the power to turn out a man's family the moment he died, if you had not some such provision in the lease or in the statute, the result would be that no man of capital would take your farm, because he dare not lay out his capital on the land. He would be sinking it where he could never get it back, and perilling it all on the accident of his surviving till the end of his lease.

1805. But does not that rather bring us back to the point from which we started, viz., that if hypothec were abolished, there would be considerable indisposition on the part of landlords to grant leases?

That is another matter; but there is one thing which this suggests to me to say, with your Lordship's permission, that under all leases where there is a good tenant, he begins by a large expenditure in improving the land; he puts that out, and sometimes that is a very great sum in proportion to his rent; that is a security to the landlord, and a security in which nobody can compete with the landlord, because if the tenant afterwards were to forfeit his lease, or be ejected for non-payment of rent, all that would pass over to the landlord.

1806. Do I understand you to say that you consider it a great hardship and a great injustice, that cases may occur in which, in the event of the bankruptcy of the tenant, the landlord would receive his rent in full, the other creditors receiving only small dividends?

I have seen many cases of that kind of very great hardship in which the landlord has received his payment in full, and the other creditors have got nothing or next to nothing. If the law were modified reasonably, even though not wholly abolished, I think that a great deal of the objection of mercantile men might be taken out of it.

1807. Are there not other things besides that of the landlord's claim for rent in which similar cases of hardship occur?

There are, of course, other preferences, some of which are established by law, and others established by securities over heritable estates; but I do not at this moment remember any case in which those parties other than the landlord under his hypothec swept up the whole, leaving nothing for the rest.

1808. I will take a case (without saying at present that the two cases are exactly parallel) in which money is borrowed on a heritable bond; that the borrower fails to pay the interest of the money; that the rents are sequestrated, and that the land upon which the money is borrowed is only sufficient to meet the claim of the holder of the heritable bond; in that case would not the unsecured creditors receive nothing, while the holder of the heritable bond would be paid in full?

Perhaps it would be well that I should, to prevent misapprehension, state what I understand by your Lordship's question. In the case of a bond and disposition in security granted over a heritable property, and the creditor for any reason choosing to adopt the process of poinding the ground, he can attach anything which belongs to the proprietor of the land, and which is upon the land, and he can attach it to a limited extent to the exclusion of other creditors. There is a limit upon that, although originally, in the theory of the law, there was no limit.

1809. What is the limit now?

A year and a half; the current half-year's interest, and the previous year's, is the limit now by the Bankruptcy Act.

1810. But

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1810. But the question which I wish to put to you is this; does not this case of hardship occur in the case of an unsecured creditor, in the case which I have been putting?

In the case which your Lordship has been putting, there would be a great hardship.

1811. Do you therefore impugn the law?

It is a case which grew out of a very old theory of the law; that whatever was upon the land was an accessary of the land, and by reason of its being an accessary was attachable for what was called *debitum fundi*, the debt of the land; that is the old theory upon which it stands: but I need hardly say that it is an unreality, and that when the proprietor of a house or piece of land grants a bond in security over that house or over that land, he does not intend, and his creditor does not expect, that his security is to extend to anything but the land itself, or the house itself; but this old theory of the law remains; it is the only instance in which it does remain to that effect (it is almost one of the curiosities of the law), to the effect of enabling a heritable creditor to attach whatever is upon the land, even although moveable and not included in the security, as if it was an accessary of the land,—that is the principle of the thing, and it is under that principle that it is done.

1812. The principle, I take it, is identical whether it is a thing which is very likely to be put in force or not?

I never knew it put in force in the case of land in my life; I can recollect some few instances of its being put in force in a house. The furniture in a house was attached in that shape under the heritable creditor's security, but there is this great difference, that the creditor who has a security over a house takes a subject which in its nature is liable to many accidents; it may be destroyed by fire; it may be decayed; it may fall down; it may lose its value altogether, and therefore when that is the case the margin which the creditor stipulated for at the first may be lost; therefore he is very glad to snatch at something more if he can get it. This claim is no better founded than in the case of land, but he is more likely to be in circumstances to suggest its use. In the case of land it is not so; neither the borrower nor the lender imagines such a thing when the transaction is made, as that the lender is to look to anything but the land for his security, least of all that he is to speculate upon the chance of the landlord's having some moveable property of his own upon the land at the time that the debt comes to be sued for. It is because we are dealing with principles that I am trying to bring out what I conceive to be the principle of this special law. The peculiarity of that right to which your Lordship has referred is this, that it is absolutely and utterly defeasible by the landlord at a single moment, because, supposing he had a herd of cattle upon the land, and he thought that his creditors were going to use this proceeding, he has nothing to do but to drive the herd off the land, and the right is extinguished; there is no power under that law to bring back; it is because of the obsolete notion that the cattle, being upon the land, are accessaries of the land, that the heritable creditor could take them under the bond which applies to the land alone.

1813. But supposing there are growing crops, what then?

Growing crops are in a different position certainly, in so far as they could not be instantly removed.

1814. We are dealing with principles, and therefore we must, if you please, follow them to their legitimate conclusion, and not be content with what the debtors and the creditors may imagine: is it not quite conceivable that a large amount of money might be borrowed upon the security of land, and that the value of that land might fall in the course of years, and that the land might not be more than adequate, or even not quite adequate, to meet the amount of money borrowed?

Of course it is perfectly conceivable, but it is contrary to our experience, and not a case which should be provided for upon obsolete principles which, if carried out, would produce injustice to others.

1815. Lord *Clandeboye.*] What is contrary to experience?

That the value of the land in this country should be falling in such a way as

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to extinguish the margin which every lender takes care to have between the sum he lends and the security for it.

1816. What happened in Ireland in 1847?

I am speaking of Scotland; in Scotland we have no experience of such a thing having happened, but it is a calamity which might happen in any country. If a revolution should come in a country, the value of land might be altogether changed, and in that case, of course, there would be great hardship to lenders as well as proprietors.

1817. I understand you to say that you consider this law, which gives that amount of security to credits, to be an unjust law?

I consider that it is founded upon an idea which has no foundation in fact—that a movable article by being placed upon a heritable subject is a part of that subject; the creditor stipulates for, and gets as his security, a bond and disposition in security, and that disposition applies to the land, and the land alone: therefore I say, that to entitle the heritable creditor to go in and avail himself of that antiquated notion, that whatever is upon the land is to be regarded as an appurtenance of it, and to avail himself of it to the exclusion of all the personal creditors of his debtor, the landlord, is unjust and unreasonable.

1818. Do you hold that the principle of this law, which gives an additional security to the holders of heritable bonds, is exactly upon the same footing as the principle of law which gives a first claim over the crop and stocking to landlords, in respect of their rent, and that both are unjust?

I do not say that they are the same, the one is a consequence of the bond granted by the proprietor of the land; and that bond, although it expressly bears to attach to the land alone, yet by the interpretation of the law is held to apply to the landlord's movables upon the land; it attaches only to the specific lands which are in the bond. I do not think that is in the same position at all as a general law of hypothec, which applies to every farm in the country, irrespective of contract. I think that they are quite different.

1819. Do I understand you, then, to be of opinion that this law, which gives an additional security to the holder of an heritable bond, ought to be abolished?

I am inclined to think so. I do not think it is a security which any heritable creditor looks to when he lends his money, or that its abolition would at all influence loan transactions. I have mentioned that I never in my life saw a case of poinding of the ground upon land, and not more, I think, than some three or four upon houses. I mentioned this to a gentleman who has, probably, the largest practice in Scotland, who was astonished that I had seen so many. I think that justifies me in saying that practically the law to which your Lordship refers is scarcely in use.

1820. Do I understand you to lay down this general principle, that in respect of movables it is unjust that any one creditor should have priority over any other creditor?

I think there is an exception in the case of a farm servant. I think that the case of a farm servant is a very special one. It is a matter of policy for the interest of all creditors. I would rather not lay down any broad general principles of that description, without having time to consider them; though, if your Lordship will put any special case to me, I will answer it with pleasure. I mentioned the case of farm servants' wages because, if you do not give security to farm servants for the payment of their wages, you will not get the work done, and then landlord, and manure merchant, and creditors of all kinds, will be the sufferers.

1821. Lord *Saltoun.*] You stated, did you not, that at the entry of a tenant there is generally a very great outlay upon improvements?

If he is a good tenant.

1822. Does that apply to a tenant taking on his own ground, of which he has had a lease already, on a renewal of his lease?

Most unquestionably it does; he begins then with a new lease, and he says to himself, I have 19 years to come in which I am to recover all this; my interest

interest is to lay out liberally and make the most of the land, because I have now a lease that enables me to recover it; I have 19 years to get it back again.

1823. But in that case he does not lay out on the last year of the lease?

He does not, unfortunately; that is one of the practical defects of our system of leases, and I am not very sure where you are to find the remedy, because it is difficult to say that you should introduce anything like tenant right; and yet it is extremely desirable that something should be done upon that very subject, because, when a farmer comes within two or three years of the end of his lease, he cannot help considering (no man can), that if he lays out money upon his farm, some other man may be induced to offer a rent larger by reason of this very expenditure.

1824. Is it very common that a tenant agrees to renew his lease within three or four years of the end of his lease?

I am sorry to say that it is not very common to give him such an early chance. Generally speaking, tenants would like that system because they would be able, without imprudence, to keep up the cultivation of their farms.

1825. Still it is done, is it not?

It is done; but in my observation it is exceptionally done, and more frequently, as far as I have seen, it has been the other way; that towards the end of the term the man goes on taking what he can out of the farm, and is afraid to incur expenditure.

1826. But still it is the fact that it is because the tenant does not make the same outlay at the end of his lease that he did at the beginning, that the great outlay at the fresh beginning, at the fresh entry, is necessary?

That would not be so much the case if he had his lease sooner renewed. When he has got his new lease and is beginning under the lease, he feels that he is safe in spending money upon it.

1827. But still it is the want of outlay at the end of the former lease that requires the outlay at the beginning of the next?

No doubt it is the more necessary; but whatever the cause of expenditure at the beginning of a lease, it is not the less a practical security to the landlord.

1828. *Chairman.*] With regard to the heritable bond, leaving out altogether any consideration of the question of movables, and supposing that a landowner borrows largely upon the security of his estate, that he fails to pay the interest on those mortgages, that the creditor takes the necessary legal steps to recover what is due to him, that the rents of the estate are barely more than sufficient to meet the interest of the mortgage, and that he has incurred debts to other unsecured persons, would not those unsecured creditors have to be content probably with a very small composition of so much in the pound?

Of course there would be the just priority of the bond; I am using the word advisedly.

1829. You consider in that case that the priority is just?

So long as the law permits a proprietor to make a limited conveyance of his property, that limited conveyance, being a conveyance in security of a loan, must be just as effectual as if it were an absolute conveyance. As the proprietor of the land, assuming him to be unentailed, has the power to sell it, the law permits him also to make a limited sale of it, to the effect of borrowing money upon it. Security over land is given by a conveyance of the land to the lender, subject to a power to redeem, and with a power of sale; the law sanctions that; it permits a proprietor to make a limited sale of his land, a redeemable sale of his land, in that way; if he has made a redeemable sale of his land in that way, I do not see why it should not take effect just as much as if he had made an irredeemable sale of it, so long as the law permits that mode of dealing with it; and it is a matter of public policy that it should.

1830. You do not consider that the cases of persons who are creditors of a man in that position are cases of hardship?

No; there are the public records where they may get the information, and where they do get the information, as to the extent of securities that there are over an estate.

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1831. And cannot those who deal with the tenant obtain information as to the amount of rent which he has to pay?

That is a totally different question; the case of the law of hypothec does not rest upon this limited sale of which I have been speaking; it is a thing done by the law and is applicable to all tenants; it is not limited to any specific subject, but attaches to every farm. It keeps the tenant under a perpetual mortgage, even before the rent is due. It touches his credit, and hampers him in dealing with his stock and crop; it is totally different in everything; I cannot see the analogy between the two cases at all.

1832. Do you consider that in principle what is called the urban hypothec is identical with agricultural hypothec, and that the same objections apply to it?

I do not think the same objections apply to it; I do not sit here for the purpose of justifying urban hypothec any more than the other,—I do not think it is of much moment whether it exists or no; but urban hypothec is not a case where the tenant takes an heritable subject with a view to the growth of crops or stock; it does not require expenditure for manure; there is no collision of that description. On a farm the landlord, the tenant, the manure merchant, and the seed merchant, are all engaged in a sort of common adventure. But it is not so with town property. In a common adventure it would be only reasonable that there should be common risks and common profits. A common adventure in which one of the adventurers is to take all, to be made safe for all, while the rest are left outside is a very different thing.

1833. In the case of urban hypothec may not similar cases of hardship occur where the landlord may take all for his rent, and where the other creditors may have little or nothing?

Such cases may occur, but much more rarely, because the rent of a house is almost always so very small in proportion to a man's means as compared with the rent of a farm. The rent of a tenant's farm is of course a large item in his affairs.

1834. I understand you to rest your case against agricultural hypothec partly upon this: that the landlord, the manure merchant, the seed merchant, and others, are all as it were partners in an enterprise, and that it is unfair that one partner should secure the whole produce of the undertaking to himself, and that the other partners should go without anything?

It is not correct to call it a partnership; but I used the expression "common adventure" as illustrating what I meant to convey, that they really and truly are uniting their means for the purpose of raising produce out of the land, and the produce must pay all.

1835. But that argument of yours rests upon the assumption that the debts of the tenant are all incurred in the cultivation of his land; is it not the fact that some tenants speculate very largely in cattle, for which they take grass-parks and turnips, and may not the failure of the tenant arise from losses in speculations of that kind?

No doubt it may, and from many other things; such as having been too good-natured, and having signed an obligation for somebody else. Those are exceptional cases, as compared with the whole class of tenants.

1836. Supposing the law were abolished in those exceptional cases, those men would of course come in and rank *pari passu* with the landowner and the manure merchant?

Undoubtedly; as they do at present with everybody, except the landlords.

1837. Lord *Saltoun.*] If a person borrows money from a bank, or any lender, he is obliged to give security for that money, is he not?

If his creditor wishes it.

1838. It is very seldom that he gets it without?

He would be a good-natured creditor; but I have known a good many instances of people getting it without. However, the rule is as your Lordship states.

1839. He has also to give security for the payment of the interest on the money?

He usually in banks pays the interest beforehand; he pays "forehand rent."

1840. At

1840. At all events, if he continues it on, he has to give security for the principal as well as interest?
At each renewal of the bill he pays the discount.

1841. But on a sum of money lent?
Banks do not do much, without bills, now-a-days. The usual course, if a man gives security of that description, is that the bond is a bond for principal, interest, and penalties; that is to cover expenses.

1842. He gets the use of that money, but he does not get the possession of that money; he does not in borrowing that money get the actual property in that money, does he?
Yes, he does, certainly. If your Lordship will be kind enough to lend me 1,000 *l.*, and I put it in my pocket and walk up the Strand, I should say I was the proprietor of that money, that your Lordship was my creditor, and that I was your debtor.

1843. But you have to return that?
Yes, but not the identical money which I had from you.

1844. But you have to return a sum of 1,000 *l.*?
Certainly.

1845. Then to all intents and purposes (of course, if you go to the literal fact of its being the same money, it is not so), if you take a sum of 1,000 *l.* which is lent to you, that is 1,000 *l.* that you have to return, you are not the real and actual proprietor of that 1,000 *l.*?
I think I am; I could go and spend it.

1846. You are the actual proprietor of these coins, but you are not the actual proprietor of that sum of 1,000 *l.*?
I am no richer than I was before, if that is the way your Lordship views it.

1847. You have not made that 1,000 *l.*?
Certainly not.

1848. That 1,000 *l.* is given to you for your use; you therefore have the use of that 1,000 *l.*?
Yes, and power to spend the capital.

1849. Is not the tenure of the land which the tenant holds, the use of the land, and not the actual property in the land, which the landlord gives to him?
Certainly it is, the use of the land for a limited time; but still I cannot acquiesce in what your Lordship says, that if you give me 1,000 *l.*, I am not at liberty to spend it, though a tenant cannot sell or make away with the land.

1850. You must not understand that I said that you could not spend it?
I understood your Lordship to hold, that you were still proprietor of the 1,000 *l.* after the money was in my pocket. If I walked into a shop and spent it, and bought 1,000 *l.* worth of jewellery, whose is the jewellery, is it yours or mine?

1851. I do not follow that at all. I merely said that the proprietorship of that 1,000 *l.* which I have lent you remains with me?
But I would respectfully question that. Whenever you give it me and I spend it, it remains with the man that I have spent it with.

1852. You have given me the security for it, and you have the use of it, but the proprietorship of it remains with me, and I can recover the property in it when I please?
You can call upon me to pay it, and if I have the means of paying it I must do so.

1853. Or I can take the security; therefore, to all intents and purposes, does not the proprietorship of that 1,000 *l.*, or the security which is worth that 1,000 *l.*, remain with me, and can I not recover the property in it?
Your Lordship is undoubtedly the proprietor of the debt that I owe you.

1854. And of the security?
And of the security which I have given; if I have given security, you are

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the proprietor of that; you can take that security into the market, if it is a marketable security, and you can dispose of it. But you can no longer spend your 1,000 *l.*; the 1,000 *l.* has come into my pocket, and I may have gone and spent it.

1855. I can no longer spend my 1,000 *l.*, but I may get back my 1,000 *l.*?

Yes, if you can. Supposing we were down in Scotland, and that I had bought farm stock with this 1,000 *l.*, and had put it on my farm; and, supposing that I had not paid my landlord his rent, and that he were to seize that farm stock for the rent, whose would the 1,000 *l.* be?

1856. My security would not be on your farm stock, and therefore that is beside the question; but when the landlord lets land on a 19 years' lease, or on any lease, to his tenant, he does not let him the proprietorship of the land, but the property of the land remains with him, and the tenant gets the use of the land, does he not?

The property of the identical land and many of its uses remain with the proprietor. It is not so with a loan of money.

1857. But the tenant gets a certain stipulated use of the land, does he not?

Yes.

1858. For which he pays a certain rent; that rent standing and representing the interest of the money, in the case of money lent?

I do not take that view of it; I rather think that it represents the extent to which he has gone into the joint adventure of raising the crops upon that land, out of which he gets a share of the profit, and that share is called rent.

1859. Then you do not allow that the rent of land represents the interest paid by the tenant for the use of it?

I think it is a wrong way of putting it; I think the view that I ventured to state some time ago is nearer the truth of it, and, as far as I can see, is a more correct mode of describing the character of the transaction.

1860. *Chairman.*] Supposing the Legislature be unwilling to abolish the law of hypothec altogether, are there any further modifications or changes in the existing law which you would suggest?

I would venture, in that case, to say that I think it would be extremely desirable, and I think it might possibly be satisfactory to mercantile men, if instead of its being an absolute right of preference for the whole of the rent, it were to be a preference given by per-centage of dividend, that is to say, (of course I shall have to speak arbitrarily for the purpose of explaining what I mean, but your Lordships will not understand me to be saying what I think the limit ought to be,) that if the landlord had 50 per cent. of preference for his year's rent, where the ordinary creditors get 13 *s.* 4 *d.* in the pound, the landlord would get full payment; where the ordinary creditors get 12 *s.* in the pound the landlord would get 18 *s.*; where the ordinary creditors get 10 *s.* the landlord would get 15 *s.* The advantage that I think there would be is this: At present, in the case of a tenant's bankruptcy, there is no community of interest between the ordinary creditors and the landlord: the landlord's interest is adverse altogether to the interest of the ordinary creditors, and the result is, that very frequently the most is not made of the bankrupt estate. If the landlord and the ordinary creditors were in the same boat to this limited extent, that is to say that the landlord should have a certain amount of interest in the rate of dividend, I think probably things would work more smoothly, and I daresay it would be much more satisfactory to all parties.—I would also venture to say, that one reason why I think the apprehension of evils to grow out of the abolition of the law of hypothec is exaggerated is, that the number of cases in which sequestration has to be used is infinitesimally small when you compare it with the number of tenants in the country. I am speaking from my own observation, and I daresay statistical information will probably bear out what I say,—I should think that the number of actual cases of that description is very small; it comes in bad seasons, when the tenants are struggling; and I think that from the circumstance of there being

being so few instances comparatively of the right being enforced by legal process, there is evidence that in the great majority of cases, the landlord has nothing to fear for the payment of his rent.

1861. Earl of *Minto.*] You stated that the number of sequestrations in Scotland was very small; are you aware that a Return has been lately presented to Parliament, in which it appears that since the passing of the last Act, two years ago, there have been 800 petitions of sequestration in Scotland?

Your Lordship has now kindly shown me the Return. I see that the result quite bears out my general impression, and it is rather a remarkable thing that of cases exceeding 100 *l.* of rent, there are fewer than 200 sequestrations in the whole period; that is obviously a very small number of 100 *l.* tenants, being about an average of 60 for all Scotland. Of the smaller class, there are more in proportion, I should say. I think that the case of tenants over 100*l.* a-year is very pertinent to the question we are dealing with; this reassures me very much that there is nothing serious to be apprehended. If you have only 60 cases a year in which this law is put in force on tenants having holdings above 100 *l.* over the whole of broad Scotland, what occasion for alarm is there about it at all?

1862. *Chairman.*] You say the cases are, comparatively speaking, very few in which the law is put in force?

Yes.

1863. So that the cases of hardship must also have been comparatively few?

The cases of special hardship, as between the merchants and landlords, may have been few compared to the great number of mercantile transactions. If they had not been comparatively few, mercantile business with farmers could hardlp have gone on; one case of hardship of that kind makes a great outcry, and one sequestration may strike 20 or 30 men.

1864. Lord *Saltoun.*] You just now, I think, favoured us with an idea of some preferential claim being allowed to the landlord?

In the event of Parliament not totally abolishing the law of hypothec, I would not myself object to its being done in that way. I do not deny that I would rather like to see this matter dealt with a little cautiously; at the same time, I am not seriously afraid of total abolition.

1865. May the Committee gather from that, that your advocacy of the abolition of the law of hypothec is rather due to the bad effects of the law, in your opinion, than to an abstract idea that there should be no preference given to the landlords?

I have the opinion that there is no foundation of right in it, that the landlord's preference is not founded upon right; I think that to a certain extent it may be founded upon policy, if there be ground for apprehending (as I myself have said) that the abolition of the law may be unfavourable to the granting of leases; and in that view of it, I would be disposed to give no hypothec except to landlords who did grant leases; I think the granting of a lease should be a condition of the landlord having any hypothec at all.

1866. *Chairman.* Have you anything further to add to your evidence?

There is one subject which I think it is my duty to mention, which I think in a considerable degree has arisen from the law of hypothec. There has grown up in some parts of the country a system of which it is difficult to speak with respect, of advertising for tenders for farms, and taking in these tenders, and having got them, selecting a man out of them, and sending for him and saying: "We would like you for a tenant, but we can get more rent; will you come up to the mark?" and so screwing the man up. That is a practice which I think is not to be approved, and to a large extent it has been encouraged by the knowledge that landlords, and, still more, unwise factors have, that they may take liberties in that direction, having the law of hypothec to back them up.

1867. But might not that practice be pursued to a certain extent, even supposing the law to be abolished?

Of course it might, but undoubtedly men are tolerated as candidates for farms

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under the present system who would not be tolerated for one moment if there was not the law of hypothec to back them up.

1868. I suppose the difference would be, that if the law of hypothec were abolished the practice would be limited, and the landlord would endeavour to limit that practice to men whom he knew to be possessed of capital; there would be nothing, would there, to prevent his trying to screw up that class of men in the same way that he now does?

I think we would have a competition, and a sound competition, in the place of what is now to a considerable extent an inflated and unreasonable competition.

1869. Lord *Saltoun.*] With regard to that last statement of yours, is it not the same in nearly all cases in mercantile matters; where tenders for instance are issued for contracts of any description, are not the tenders received in the same way, only that in that case it is not the highest but the lowest who gets it?

I do not think that it is the practice, even in the taking of tradesmen's tenders, to send for a man and say, "I wish you to do the job, but I can get it done at so much less than your offer; will you come down?"

1870. But the lowest tender is generally accepted, is it not?

If the man can find security, which he very often cannot do.

1871. Earl of *Minto.*] I suppose on the best managed estates that system is not adopted?

That system would not be thought of, of course, on well-managed estates, and very rarely where an extensive proprietor is upon the spot to look after it; but where his land is in the management of people who fancy they have an interest in showing a big rent-roll, and who can edge off the day of retribution, this law does sometimes do mischief.

1872. *Chairman.*] It cannot help the ultimate interests of the proprietor?

Not at all. I am instancing it as one of the things by which proprietors are very much misled. In the long run, a proprietor cannot by any means whatever extract from the land more than it is worth. A particular proprietor may get more than his share now and then, but taking it over a long term of years those things are sure to adjust themselves. If a landlord gets a tenant to promise him too much rent, the retribution will come in a year or two, and he will have to content himself with too little. The man will exhaust the farm and be turned out, the farm will get a bad name in the country, and no good tenant will be willing to take it.

1873. Lord *Saltoun.*] The effect of late years in Scotland has not been a decrease of the rents, has it?

No, not at all; rents have been steadily and greatly rising.

1874. Therefore that evil has not taken place under the law of hypothec, at all events?

I am not speaking of the general state of things, but of exceptional cases; I am speaking of cases in which a factor or a landlord, who has been led to take an exaggerated rent, is paid off in a few years by the depreciation of the land—by the land being run out in the first place, and in the next by the discredit of the farm, and people being shy about taking.

1875. *Chairman.*] Have you anything further to add to your evidence?

There is one instance which occurred in my own experience a good many years ago, but which I think it right to mention, because it illustrates what I have said about the undue competition which I think arises from the law of hypothec. In an estate of which I had the management, a farmer threw up his farm because it was too high rented; on an adjoining estate another farmer threw up his farm because it was too high rented. I was a very young man at the time, and did not understand these matters as I would now, and the two farms were advertised, and offers were given. The end of the whole thing was, that the two men exchanged farms, each at an advanced rent; and the final result, I am sorry to say, with regard to the only survivor, is that he is now in the poor-house.

There is one subject which I heard mentioned when Mr. McCombie was before

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before your Lordships, the case of a tenant not having sufficient stock on his farm. The existing law requires remedy upon that subject. The law is, that if a man has not a sufficient stock upon his farm he may be got out, but the landlord must go to the Court of Session for the remedy. The remedy ought to be in the most expeditious way, before the Sheriff Court.

1876. Earl of *Minto.*] Can he be got out, even though there is no particular clause in the lease upon the subject?

Yes; the general law is that he must have his farm stocked, but the reason that it is not worked is that the means of obtaining the remedy is out of the question.

1877. *Chairman.*] Do you consider that in any law abolishing hypothec that matter ought to be dealt with?

I should say so, certainly. I think that whether the law of hypothec is abolished or not, an opportunity should be taken in any law Bill that passes to deal with it; because I think it quite wrong that there should exist a remedy without the practical means of enforcing it.

1878. But your opinion is certainly that in any law abolishing hypothec that matter ought to be dealt with?

Certainly, I think all those matters ought to be made right if the law of hypothec is to be abolished.

1879. There is no provision to that effect, is there, in the Bill which I pointed out to you, which Mr. Carnegie introduced in 1867?

There is not; but I should doubt whether any Bill of that kind would pass without such a provision.

1880. Earl of *Minto.*] I suppose there is a provision as to a tenant's cultivating his farm according to the rules of good husbandry?

A tenant cannot be removed under the Act of Sederunt for bad management; but there is a clause that if he leaves his land unlaboured at the usual time of labouring, he can be got out, and that can be taken before the sheriff.

1881. An analogy has been attempted to be drawn between the cases of persons who have borrowed money upon heritable security and cases under the law of hypothec; where the landlord borrows money upon the security of his land, do you say that he effects, as it were, a limited sale of the land, and can a tenant in the same sort of way effect a limited sale of his stock to his landlord?

There have been attempts of late years to introduce securities over movables under the shelter of an Act which was passed some years ago, the Mercantile Law Amendment Act, which enabled parties to make effectual sales of movables without giving possession; but I do not think the law would sustain attempts, whether by a landlord or anybody else, to create a security over personal property remaining in the hands of the debtor.

1882. But could he effect a limited sale to his landlord of the growing crops, for the purpose of securing to the landlord a preferential claim?

He could effect an absolute sale that should take effect against all the world; not a limited sale, a sale in security. I think that in our law you cannot create a security over movables, though you can effect an absolute sale of them without delivery.

1883. Growing crops are not movables, are they?

They are, to a certain extent. They are of a double character; they are *partes soli* in the first place, but they are saleable, and may be sold as movable property, and they are every day sold. It is quite a common thing to advertise and sell growing crops, and men buy and reap them.

1884. *Chairman.*] But I understood the noble Earl's question to be whether the tenant could effect a limited sale to the landlord, and thereby, I suppose, give the landlord a certain limited interest?

I do not think he can.

1885. You say that by law the owner of an estate can convey a limited interest in the estate to the lender of money?

Yes.

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1886. Does not the law now give in an analogous manner a limited interest to the landlord over the crops of the tenant?

Unquestionably the law does that, and does it very effectually, though not, as I think, in an analogous manner.

1887. So far, are not the cases analogous?

They are not analogous at all; because the one is founded upon the general law of the country, applicable to all tenancies, and it affects the whole of the movables that the tenant may have upon his farm, or that he may come to have; on the other hand, the bond and disposition in security affects a specific subject, and it is by contract.

1888. They differ, then, only in degree, and not in principle?

I think they differ totally in principle and everything; I do not think there is any analogy between the two cases.

1889. Was there not formerly a system prevalent in the west country called "booin"?

Yes.

1890. Will you explain that system?

The farmer selected a good working man, a man in whom he had come by experience to have confidence, and let his dairy and his cows to this man, the farmer supplying the cows, the pasture, and feeding of every kind, utensils, and everything except labour and skill. The "booer," as we call him, supplies the labour and skill, and pays the landlord so much a cow in money, or so much a cow in cheese.

1891. In fact, he rents the dairy and the cattle from the owner of the cows, does he not?

He rents the cows, with an obligation upon the farmer to feed them, and to supply him with utensils and accommodation of all kinds.

1892. Was that system, in your opinion, a beneficial one?

I thought it an extremely valuable system for gradually raising the deserving working man; it was the first step towards his becoming a farmer.

1893. Was the owner of the cows supposed to have a hypothec over the dairy produce?

That question did not, for many years, seem to have occurred to anybody; it seemed to be assumed all through, that the owner of the cows was the owner of the produce, and the system grew and was very successful.

1894. Has it been decided by the Courts that the owner has not a right of hypothec?

The question arose some years ago in a case of my own; a farmer came to me and told me that his "booer" owed him a large sum of money, I think it was a sum of 300 *l.* or 400 *l.*, and that he was afraid he was going to carry off the cheese. I said, "I am afraid that in point of law you will find it very difficult to get a remedy, because according to the present law a man who has been placed in this position is not your servant; he gets the profits; he has manufactured the produce, and he has to pay you a return." In this case it was a cheese rent. I said to him, "I am afraid that the remedy would be very difficult to find"; but he said, "The case is desperate; I shall lose my money if I do nothing." "Well," I said, "if you like to run the risk we may raise the question—a question that has never been raised, and which, in my opinion, will be decided against the farmer; but at the same time it is possible that if you take this step the man may not resist, and you may get out of it. If he does resist, the chances are that you will lose it." He said it was a gone case, at any rate, and he might as well run the risk. Accordingly we tried what we could do by sequestration, as for rent. The cheese was taken under the sequestration, the man defended the case, and, after a considerable litigation, the sheriff decided that there was no such right, and that the farmer was simply a common creditor; and the result has been that farmers in general have become in my neighbourhood extremely cautious how they go into those transactions. There have been a great many efforts, by one contrivance and another, to avoid the difficulty. Some farmers have fallen upon the plan of bargaining with the "booer" that they will pay

pay him so much a day, and account with him for a share of the profits after the farmer sells the cheese. The object of that is to keep the property of the produce in the farmer. Others have tried special clauses, declaring that the property in the cheese is to be in the farmer, and that the farmer may sell it, but the effect of it is that a very severe blow has been undoubtedly given to the whole system of "booin." Mr. *A. McNeel-Caird.* 28th April 1869.

1895. Has the result of that decision been very much to check this practice, which you describe as a very beneficial one?
I think so; it was a very valuable system, and worked well till an inferior class of people came in as booers.

1896. You think that in that case the hypothec is valuable?
My opinion is that a right of some description over the produce, to make the farmer safe, would have been extremely desirable. In substance and reason in such a case, one would say the farmer, who gives everything except the labour, is the proper owner of the produce; but I am afraid the law says otherwise. I rather think that the landlord's hypothec originated in a state of farming in which the landlord gave not only the land but also the stock and the implements, the farmer finding the labour, and being, in fact, what we now call a booer, and in that state of things a preferential right was perfectly just, because it was founded on the right of property remaining in the landlord; but that state of things, as regards ordinary farming, has gone long ago. Under that state of things there could have been no collision between the landlord and the merchant who supplied the seed or manure. If artificial manures had then been in use, they would have been bought by the landlord.

1897. Lord *Saltoun.*] Are you speaking from historical knowledge that the right of hypothec originated in such a state of things?
I am speaking from my general impressions of the history of the right, and I think it is perfectly defensible upon that ground. I do not say that I can state it positively, because, of course, it is a thing of centuries back.

1898. Earl of *Minto.*] But it is a historical fact, is it not, that the landlords used to stock the farm and give the implements?
I think so. It went so far at one time that the tenant was not recognised; that on the sale of the estate the tenant could be turned out.

The Witness is directed to withdraw.

Mr. WILLIAM HOPE, is called in; and Examined, as follows:

1899. *Chairman.*] You are a member of the firm of Maclean, Aird, & Hope, who are large dealers in manure? Mr. *W. Hope.*
I am. I also farm to a considerable extent; I pay upwards of 1,250 *l.* yearly rental.

1900. And you are here at your own request to be examined?
I am.

1901. Your transactions are very extensive, are they not?
They are.

1902. What is your knowledge and experience of the law of hypothec?
My experience, lasting over 16 years, as a merchant, has been that it has been operating to our serious detriment in our dealings with farmers, but especially when we come into contact with bankrupt estates.

1903. Can you give the Committee any idea of the per-centage of your losses over an average of years?
The per-centage of losses I do not think that I have looked at closely lately, but the last time I did, it was between 3 and 5 per cent.

1904. How long ago was that?
About two years ago.

1905. Was that before the Act of 1867 came into operation?
Yes.

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1906. That Act has rendered it necessary for sequestrations to be registered, and so far they become public, is it not?
Yes, after they actually take place.

1907. Can you tell the Committee whether your losses have been diminished since that time?
Our losses have not been so great within the last two years, in consequence of the greater prosperity amongst farmers.

1908. What benefits would, in your opinion, accrue to merchants from the abolition of the law?
The merchant would be placed in a position of knowing the risks he undertook, and in cases of bankruptcy we should have the satisfaction of sharing alike with all creditors, while at present we have to content ourselves sometimes with no dividend, and generally a very small one, while the landlord not only gets 20 *s.* in the pound, but sometimes a good deal more.

1909. How does he sometimes get a great deal more?
In this way; he gets 20 *s.* in the pound until his rent is paid, and the unexhausted manures of the manure merchants, and the improvements in liming and draining, and other things being newly put into the land, the sequestration being laid very often in the third or fourth year, all those improvements are kept by the landlord without his giving any value for them to the creditors, and he gets that over 20 *s.* in the pound.

1910. But would you propose, not only to abolish the law of hypothec, so that in case of the bankruptcy of the tenant, the merchant and the landlord should share and share alike, but also that the merchant should for a series of years become a participator in the rent?
I would not propose that.

1911. I thought you made it part of your grievance that the landlord sometimes got his farm back in an improved state?
Yes; the management of the bankruptcy is generally by the landlord's agent, who puts a case before us such as this: "Unless you are prepared to accept this dividend, then I must take my rights, and take the farm and the lease;" whereas if we had not the law of hypothec, that would be managed like any other mercantile estate; and very likely the merchant who is deeply interested might be inclined to aid the tenant to finish his lease.

1912. That would depend, I suppose, upon the willingness of the landlord to allow the tenant to continue; it would be always in the landlord's power to eject the tenant, would it not?
I think that by a clause in leases it only becomes terminable upon his becoming bankrupt. In this way he would be saved from becoming bankrupt, because it would be a private arrangement, and he would be able to pay his rent and finish his lease.

1913. Do you contemplate that the creditors should undertake the working of the farm, and become responsible for the rent?
Not quite; but in many cases where a large amount of money has been expended upon a farm, the creditors receiving nothing, if this lease is brought to an end, I think they might in such a case prefer advancing a little more money (as I have known done) to the tenant, to enable him to finish his lease, and thereby get their money back.

1914. But the landlord would not get his money back?
The landlord would get his rent and his money back all the same.

1915. Lord *Saltoun.*] You stated that if the law of hypothec was abolished, the merchant would know the risks he undertook better than he does now; how would that be?
Because at the present moment we do not know whether a tenant is in arrear to the extent of one year's rent, or a year and a half's rent, or it may be two years and a half's rent; and in selling that man manure, we often believe him to be in a solvent state, and not in arrear with his rent; whereas we find when the time comes for a sequestration being necessary, that he is so much in arrear

arrear, and therefore so much in debt, that we can get nothing at all from him.

1916. Then how would the abolition of the law of hypothec put you in a better position than you are in now?

By the farmer having to pay his rent regularly, or by the landlord taking the risk along with the merchant, and if he gave him credit he would lose the same as the merchant does.

1917. The last part of your answer does not apply to your knowing the risks at all; the fact of the landlord taking equal risk with you does not enable you to know any better the risks of the farmer, does it?

I think it does, in this way: there is no note of it taken at present, and nobody but the landlord and his own agent can know whether the farmer is behind with his rent one year, or a year-and-a-half, or two years, or even more; whereas if the landlord had not this hypothec, we may infer that he would make the tenant pay the rent when it was due, or he would come in to rank along with the other creditors.

1918. Therefore the landlord, for his own safety, would be more severe and peremptory with his tenant than he is now, would he not?

To that we would not object.

1919. But that would be the consequence, would it not?

I do not know that it would be; it does not follow.

1920. *Chairman.*] What amount, in comparison with an average arable farmer's rental, does such a farmer spend annually in manures, feeding stuffs, oil-cake, &c., and is this an increasing or a decreasing expenditure?

In my experience there are many farmers in Scotland who spend the rental of their lands yearly, and there are some I know who spend as much as three times the rental of their lands; I think, in the Lothians of Scotland, I may safely put it that on an average they spend considerably over the rental of their lands.

1921. Your experience, I suppose, is mostly in the Lothians, and that kind of district?

We have experience over all Scotland.

1922. But is there not this difference between the Lothian districts and the west and high-lying districts, that in the Lothians you can lay on large quantities of manure, for the purpose of increasing the yield of the land in the cereal crops, whereas in wet high-lying districts, if you apply such a quantity of manure, your crop is laid and spoiled?

If the proper kinds of manure are applied, I think the reverse of that has taken place. The high-lying districts have been immensely benefited by the application of artificial manures, and have yielded a very good return.

1923. No doubt that is so for grass; but if you lay on a quantity of manure for cereal crops in wet districts, is not your crop laid as a matter of course?

It does not follow as a natural consequence; in the high-lying districts, if the land is of moderately good quality, it has answered the purpose remarkably well to manure with artificial manure.

1924. Still, in a rainy district, I suppose I may say that you reach what I may call the limit of profitable manuring much more quickly and easily than you do in a district like the Lothians?

Certainly, in all wet districts there is a risk in the cropping.

1925. Then would you qualify your observation by restricting it rather to the Lothians?

It applies to arable land generally, I think, with the exception of very wet districts, which should not be arable at all, perhaps, but which should be lying in grass.

1926. It is a matter of opinion whether they should be arable or not; but in those districts, as a matter of fact, it does not pay, does it, to apply the large quantities of manure which it does pay to apply in the Lothians?

Not so well, certainly.

 1927. Therefore

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1927. Therefore the proportion of the outlay of manures, as compared with rent, is much smaller in those districts than it is in the Lothians, is it not?
There are limits; some of the high lands of Scotland are very suitable for arable culture. On those parts I think high manuring pays as well as it does in the Lothians, though in wet climates and badly drained soils it would not pay so well, and it might be less profitable to apply manures.

1928. Therefore that is a class of land and a climate, is it not, in which the amount of rent, as compared with the amount of outlay on manure, is much larger than it is in the Lothians?
Yes; I think there are soils in Scotland where the amount of rent would be largest.

1929. What effect, in your opinion, would the abolition of the present law of hypothec have upon the interests of the landowner?
I think it would be ultimately beneficial to the landowner.

1930. What effect do you think that it would have upon the interests of the tenant?
I think it would improve the status of the tenantry of Scotland; it would make them both a richer and a more successful body. The abolition of the law of hypothec would certainly attract more capital to the soil; and I think the greatest of all our complaints now is, that upon the acreage which we farm in Scotland we have by far too little capital to farm it with.

1931. Do you consider it to be unjust, then, that the landowner should have any preferential claim for his rent over the manure merchant for the price of his manure?
I do.

1932. In the course of your business do you ever charter ships for the purpose of bringing home oil-cake and manure?
I do.

1933. Has not the owner of the ship a preferential claim over the cargo in respect of the hire of the ship, supposing the hirer to become bankrupt?
He has lien upon the cargo for his freight.

1934. Where is the difference, as regards principle, between a shipowner who, for a consideration, lends the use of his ship, and a landowner who, for a consideration, lends the tenant his land?
I think that the cases are not analogous; in the one case there are two parties only interested in the transaction, the shipowner and the charterer, and they make this arrangement as between the two, and it only applies to the one party, because the bill of lading being signed by the captain is transferred to the receiver of the cargo, and he cannot, and no other person can, receive the cargo without paying the freight.

1935. What do you mean by saying that there are only two parties interested?
In the first case there is the seller of the cargo and the purchaser—owner, and either the purchaser or the seller charters the ship to bring the cargo home, the bill of lading being handed immediately to the purchaser of the cargo, who must pay the freight before he obtains the goods. Therefore any person buying a bill of lading knows that it is under the burthen of paying the freight before he receives it.

1936. Supposing the freighter of the ship buys his goods on credit, and becomes bankrupt, and is unable, therefore, to pay for the goods sold to him, does not then the preferential claim of the shipowner come in as against the seller of the goods?
He does not part with the cargo until he gets the payment of his freight; the shipowners hold possession of the cargo, or sufficient of it to pay the freight, against every claim which may be brought against him.

1937. Supposing that you charter a ship to go to the Baltic and bring home oil-cake, and you purchase that cake upon credit, does not the shipowner have a preferential

a preferential claim over that cargo before the seller is entitled to claim anything?

The shipowner has a claim for his freight against both the seller and the buyer or anyone; he has always that preference.

1938. Then if the landowner has a claim for his rent as against the tenant, where is the distinction?

There is a very great distinction; because in the case of the landowner having a claim, he has a preference claim over others who have contributed to the earning of that rent; I hold that the produce of the land is as much the result of manure as of the land itself; it would be impossible for the farmer to pay the rent but for the very large and extensive use of that manure; if it were not for the intelligence and industry of our Scotch farmers and the amount of money which they are employing upon the land just now in that way, it would be quite impossible for them to pay the rents which they are now paying.

1939. But where is the distinction between the merchant who sells oil-cake to the freighter of a ship, and a manure merchant who sells manure to the tenant?

The oil-cake is not sold to the freighter of the ship; it is a totally different transaction. The cake is sold by the former, we will say, to the British merchant; it is sold either at a price including the freight, or it is sold free on board. Whoever engages the vessel has to pay the freight, in any case, before the cargo is parted with, or at least so much of the cargo as pays the freight of the whole cargo. Any merchant buying, knows that he is buying the stuff with that burthen upon it, and that he must pay the freight before he gets possession, and he buys it accordingly, and nobody can be deceived by that.

1940. But I am speaking of the person who sells the cargo to the freighter of the ship?

He sells it either at the price, as I said, free on board, or he includes the freight in the price, and the one or the other has to pay it; he puts the cake on board at the foreign port, and the buyer finds the vessel, or he sells it, as we call it, "cost, freight, and insurance"; that means that the price includes the freight and insurance home, but he deducts the amount from his invoice payable to the captain when he arrives at the port here, and the receiver of the cargo has the freight to pay before he gets delivery of the cargo.

1941. Lord *Saltoun.*] You said, I think, that the ship charter was only between two parties; supposing that you hire a ship to carry a certain freight of manure, the owner of that ship has a right to be paid for the freight of that manure out of that manure prior to any other debt, has he not?

There is another debt which comes in preference, called a bottomry bond upon the vessel.

1942. There may or may not be that bottomry bond?

In many cases there is not, and in many cases there is.

1943. Supposing that there is no bottomry bond, the owner of that vessel has full payment of the freight prior to any other claim upon that manure, has he not?

Most undoubtedly.

1944. If the manure merchant becomes bankrupt while that cargo of manure is *in transitu*, that cargo is liable to be seized by his creditors, is it not?

Does your Lordship refer to the seller or the purchaser of the cargo?

1945. I refer to the man who may have bought the cargo of manure, who may have paid ready money for the cargo of manure, and who has hired a vessel to bring it home. If, while that cargo is *in transitu*, that manure merchant becomes bankrupt, the cargo on arrival at the port can be seized by his creditors and sold, can it not?

Of course it belongs to his creditors.

1946. But the freight of that cargo must be paid in full before it is so sold by his creditors, must it not?

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The freight of the cargo must be paid.

1947. But you described the ship charter as being only between two parties; do not the creditors of the manure merchant, in such a case as that, come in as third parties?

They come in instead of the manure merchant; he is supposed to go out of sight altogether, and the creditors take his place.

1948. Do they come in in any different shape from that in which the creditors of a farmer would come in if he were bankrupt?

It is a totally different case.

1949. Do not the creditors of the farmer come in in the place of the farmer?

They come in in a different sense. I cannot see that the two cases are analogous; in my opinion they are not analogous.

1950. Do not the creditors of the farmer come in in the farmer's place?

They come in to have the distribution of the assets, if there is anything to divide.

1951. Do not the creditors of the manure merchant, when he becomes bankrupt, come in to have a distribution of the assets?

Decidedly.

1952. Are they not then both in the same condition?

As I have stated before, they are not, in my opinion.

1953. *Chairman.*] Will you point out the difference between the two?

The difference between the two is, that a farmer is equally indebted for the manure which is put upon the land, and equally indebted for the seed which is put upon it, and equally indebted for the labour; whereas, in the other case, there is just the act of carrying the stuff from one port to the other, and it is all done by a ship and its crew, and there are no other parties aiding to carry it outside who do not get the same benefit as the others. If any man has built this ship, and he has given the shipowner credit for it, he has taken that risk upon himself. If, in the case of the ship, the men's wages were not paid, that I think is an analogous case to the farmer's, but certainly not otherwise.

1954. You say that a man who has built a ship has taken the risk upon himself, and he may receive only a dividend; but why is the case of a man who has built a ship, and who supplies a certain article, different from the case of dealers who supply goods to the farmer?

The difference is very wide; in the one case it is the stock-in-trade of the farmer. Manures are of as much value to him as the land itself; and while the merchants ask no preference, they ask to get a fair division of the proceeds of the farm in the event of a bankruptcy taking place.

1955. Lord *Saltoun.*] You say that the manure is necessary to the land, in order to get the crops from the land; supposing that you had bought a cargo of manure, and had paid for it in ready money, in the same way as I supposed before, is not the engagement of that ship absolutely necessary to you before you can use that manure or make any profit of it?

The freight of the ship becomes part of the cost of the article.

1956. But is not the freight of that ship absolutely necessary to bring it home to you before you can use or make a profit of that article?

I do not quite follow your Lordship's question; but if I buy a cargo of anything, if I am going to transmit it from London to Leith, of course if I keep it in London it will never be of any use to me in Leith; but I buy it at a price at which I know I should make a profit on the article in Leith.

1957. But is it not absolutely necessary that it should be brought to you?

I must say "Yes" to that question, of course.

1958. Then does not it come in exactly in the same position as you put the manure to the land: viz., as a necessity to enable you to realise the article which you have bought?

I think

I think that it is a very infinitesimal comparison; the one is so different in extent from the other, that the two things can hardly be compared.

1959. Still they are of the same nature, are they not?
It may be called the same nature, but the effort is so very infinitesimal that the two cases can scarcely be compared; in the case of farmer and the landlord, the value supplied by the merchant is at least equal. In the case of the freighter, it is perhaps not five per cent., or two and a-half per cent., of the whole value of it.

1960. *Chairman.*] How does the amount payable affect the principle involved? I am speaking very much to the results just now.

1961. But you started by laying it down, as I understood, as a principle, that it was unjust that the landlord, or indeed, I rather think any creditor, should have any preference over any other creditor?
In principle, I believe that to be unjust.

1962. Following out your principle, it matters not whether the claim is large or small?
I am not dealing with all claims, which may or may not be equally objectionable; I did not introduce this as a case: I am not here to say that the shipowner should have, any more than any other man, a hypothec for his freight, or arguing in support of the justice of it.

1963. In point of principle, are not the objections which apply to the landowner having a preferential claim for his rent, equally valid as regards the shipowner having a preferential claim for the hire of his ship?
I do not think so.

1964. Why not?
Because in a great many cases those ships are owned by very poor men who are trading with them as a means of livelihood, and they are very much in the same position as working men working for a daily wage. The case of the labourer upon a farm having a preference, I think applies far more to that case. This man is working daily for his livelihood, and it is the same as a labourer using his shovel or his barrow for the purpose of gaining his livelihood.

1965. How does that affect the principle of his having a preferential claim; he has a preferential claim, not as a labourer, but as the owner of the ship, has he not?
He may own the ship; at the same time it is the means of earning his own and his crew's livelihood, and in that way I think he takes a great deal more the position of a labourer than the position of a landowner getting a preference for his rent.

1966. May not the landowner also be a very poor man?
He may, unfortunately; but if he is a landowner, it is presumed that he is not a very poor man.

1967. Earl of *Minto.*] Is there much complaint made of the law of hypothec with regard to the freight of ships?
No, it is very seldom complained of.

1968. I do not understand you to say that you have made up your mind that the principle of hypothec in reference to freight is a right principle?
I do not quite understand hypothec in principle; the principle of hypothec altogether is wrong, and I do not see that it is necessary at all.

1969. *Chairman.*] The principles which you lay down would go to abolish the hypothec on cargoes for freight, as well as to abolish the landowner's hypothec for rent, would they not?
I would not object to hypothec being abolished to that extent; but, at the same time, I wish it to be quite clearly understood that I do not put them at all as similar cases.

1970. With regard to the urban hypothec, is the principle of that the same as the principle of agricultural hypothec?
I think not.

1971. Why not?

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Because there, again, you have an amount involved so infinitesimal, as compared to the subjects which are made liable to it, that it is a totally different thing.

1972. Then you consider that the amount involved affects the question of principle?

No, I do not consider that it does; but, at the same time, there is not the same security in a man letting a shop or a house for a certain sum of money which has only furniture or goods in it, which may be removed at a couple of hours' notice, as there is for a landowner who has his farm stocked, and who can see that it is always kept properly stocked, for him; the security is very different, and therefore I think there is, perhaps, more to be said for the urban hypothec than there is for the other.

1973. Lord *Saltoun.*] Cannot the stock of a farm be removed from the farm in a couple of hours' time?

No; not in a couple of weeks or more; the live stock might, but not the crop. The stacks and other things must stand.

1974. *Chairman.*] Have you anything further to add to your evidence?

There is one case which I wish to mention, which occurred within the last month. It was the case of a farmer who has been in his farm for eight years, a very industrious tenant, and one of the class who might be called the poorer class of tenants. This man has been in the habit of getting manures and other things from our firm consecutively for many years, and has always paid regularly. Within the last two years he required credit, and getting out the manure for his farm this year, he mentioned that he had not fully settled with his landlord, but that there was a small balance owing. We thought that he stated the truth, and the manures were sent on, and reached the farm on the Monday at about 11 o'clock. Before 4 o'clock in the afternoon the landlord's agent was on the farm, and took an inventory of the whole thing; and our manures, although actually upon the carts, were included. We now come to know that there will not be a farthing to anyone, because the landlord has taken possession of all the manure which was actually not used, but was lying there unloaded; and still we have no redress.

1975. When did that take place?

About three weeks ago.

1976. Do I understand you to say that you sent the manures on a certain day, and that before they were unloaded from the cart the landlord sequestered?

That was so.

1977. What kind of manure was it?

Artificial manure.

1978. I find in the Hypothec Amendment Act of 1867, this clause: "In the sequestration for the rent of any farm or lands as defined by this Act, it shall not be competent to include any household furniture or furnishings, or any agricultural implements, nor shall it be competent, except as hereinafter provided, to sequestrate for the rent any imported manure, lime, drain-tiles, feeding stuffs, or other material, not being the produce of, or made upon the farm or lands, and not at the time incorporated with the soil, or consumed, or otherwise applied to the purposes for which such material may have been procured:" I do not understand how, in the face of this enactment, the landlord could possibly have sequestrated this manure, because this clause, as I read it, provides that it shall not be competent for him to sequestrate any manure which has not been incorporated with the soil?

The clause proceeds thus: "Provided always that where manure of any kind, or lime, or drain-tiles, feeding stuffs, or other material, have been brought upon the farm or lands for the purpose of being used thereon, in fulfilment of any specific obligation imposed by the lease, such manure, lime, drain-tiles, feeding stuffs, or other material, may competently be included among the sequestrated effects." I suspect that that is our case.

1979. Then, in your case, would the hardship be met for the future, if that proviso was struck out of the Bill?

Such a thing could not arise if that proviso were struck out.

1980. Supposing

1980. Supposing the Legislature not to be willing to abolish the law of hypothec altogether, are there any amendments or modifications which you would suggest?

No; I am very strongly of opinion that the best thing for all parties concerned is an entire abolition of the law. I do not think that it can be amended to do as much good to the landlord, tenant, or merchant, as the entire abolition of it would.

1981. You have examined carefully the Report of the Commission on the law of hypothec?

Yes; I gave evidence before the Commission, and I have examined the Report, and I know it pretty well.

1982. Did you observe in that Report that Mr. Higgins, a gentleman very conversant with the law of distress in England, stated that one of the most extensive manure dealers in Lincolnshire had said that no case had arisen in which he had occasion to complain during 40 years' dealing with farmers, though he had had very large dealings with them?

I have seen such things as that, but unfortunately it does not apply to Scotland. I think that merchants in Scotland have all very great reason to complain of the working of the law of hypothec.

1983. But supposing that the law of distress in England works in that way, might it not be a material improvement to assimilate the law of hypothec in Scotland to the law of distress in England?

I do not feel myself sufficiently able to speak about the law of distress, for I do not know it thoroughly.

1984. Earl of *Minto.*] Do you think that if the law of hypothec were abolished, a greater quantity of capital and skill would find its way into the land?

I have a very strong opinion that it would.

1985. Lord *Saltoun.*] In this case which you have just mentioned, did you not say that you had some suspicion, or that you had received some information from the tenant himself, that he was in difficulties?

No, not in difficulties; he mentioned, in a very honest way, that he had, I think, some 35 *l.* of his rent not paid.

1986. Did not that give you an idea that he was in difficulties?

No; the fact of a small sum like that standing over of his rent rather gave us more confidence, from the man being honest enough to tell us, for we had no other means of knowing.

1987. *Chairman.*] Was there more rent owing than that 35 *l.*?

There was.

1988. And you suffered, in fact, from the dishonesty of the tenant?

We have suffered now from what may be called the dishonesty of the tenant, and the law of hypothec.

1989. Supposing you have any doubt as to the solvency of a tenant, cannot you refuse to deal with him except for ready money, unless he produces his receipt for his last half-year's rent?

I do not know that we could deal with men by asking them for receipts for their rent. I have never tried the experiment, and I do not suppose that we should succeed very well if we did.

1990. Lord *Saltoun.*] Why not?

It would be a very peculiar experiment if we asked the farmers to produce their receipts for rent before supplying them with goods. I omitted to say, with regard to the freight, that the freight being a cash transaction, there was no credit involved in the matter.

1991. *Chairman.*] What do you mean by its being a cash transaction?

It is payable before delivery of the cargo.

1992. That is to say, that supposing you hire a ship to go from Leith, say to St. Petersburgh, and take in a cargo of oil-cake and return to Leith, when is the freight payable?

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Before delivery of the cargo, if the captain or owner likes to demand it.

1993. Delivery where?
Delivery at the port of discharge.

1994. But how does that affect the question of preferential claim for freight?
Because there is no one getting credit at all. It is a cash transaction, and no credit is given.

1995. But is there not credit given during the interval between the ship sailing from Leith going to St. Petersburgh, we will say, and returning to Leith?
No; because you are entrusting the owner with your goods: he is holding your property, of course, to a much larger extent than the freight can ever be.

1996. Lord *Saltoun.*] Is not the landlord crediting the tenant with the use of his farm; is not the tenant holding the landlord's ground for a certain time?
He is using it for the time.

2097. Is there any difference?
I think there is a very great difference. I merely wished to state that the transactions differ very much; the payment in the one case being due before delivery.

2098. *Chairman.*] Supposing that you engage a ship to go from Leith to Riga; that you buy from a merchant there a cargo of oil-cake on credit, and that the ship returns, and that the freighter of the ship becomes bankrupt; does not the claim for freight of the shipowner take priority over the claim of the seller of the oil-cake?
Yes; that is what I wished to explain before. The kind of transactions in freights is totally different. In all cases the ship has a lien upon the cargo for the freight, and that can never be handed over to a second party to run any risk with it, because every buyer knows that it is a cash transaction, and that he must pay the freight before he gets delivery of the goods.

2099. Has not the landowner a lien upon the crop for the rent?
Just now he certainly has, as the law of hypothec goes.

2000. Lord *Saltoun.*] Does not everybody know that, according to the law now, the lien of the landlord must be paid before any second person can come in, just as everybody knows now the lien of a ship upon the cargo must be paid?
Of course everybody knows that the rent of the land must be paid.

The Witness is directed to withdraw.

Mr. WILLIAM McCOMBIE, is called in; and Examined, as follows:

Mr. *W. McCombie.*

2001. You are tenant of Milton Kemnay, are you not?
Yes.

2002. Of whom do you hold that farm, and what rent do you pay?
I hold it from Mr. Burnett of Kemnay, and the rent is 165 *l.*

2003. Have you turned your attention to the question of hypothec?
Yes; I may say that, as a Journalist, being Editor of the "Aberdeen Free Press," I have had occasion to turn my attention to it, as a matter of public policy, as well as a question between landlord and tenant; and I have looked a little to it in its bearings upon small farms.

2004. What opinion have you formed with regard to the law?
In respect to the small tenants, as a good deal has been said about the law as being in their favour, I may say that, in my opinion, it is not in their favour at all.

2005. Do you think, on the contrary, that it is prejudicial to them?
To them, in common with the large occupiers, I believe.

2006. Not

2006. Not particularly to the small tenants, but to all tenants?

It has been alleged very frequently—indeed, it has seemed to me to be the main defence for the law—that the small tenants would be swept away if the law was abolished; now I grant that that might be so with regard to a portion of those occupying just now, if landlords exacted what are called forehanded rents, but I am quite satisfied, as regards Aberdeenshire (where, I presume, there is as large a proportion of small occupiers as in any county in Scotland, if not larger), that the present small occupiers are, upon the whole, as fit, as regards capital and as regards skill in farming the land, as the larger occupiers; and that in the majority of instances where they might be found to have inadequate capital, if there were such a change of policy as has been hinted at, as a consequence of the change of the law of hypothec, or the abolition of the law of hypothec, there are ready to come into the occupancy of such farms as large a number or a larger number of practical men, who have saved 200 *l.*, 300 *l.*, 400 *l.*, or 500 *l.*, in the capacity of farm servants, and who have no hope presently of finding holdings at all.

2007. I understand you to say that you think that the introduction of forehanded rents might lead to the sweeping away of a certain number of those small tenants; and then you went on to say, that in Aberdeenshire you thought that the abolition of the law of hypothec would not be prejudicial; do I understand, from that answer, that you consider that the small tenants in Aberdeenshire are almost all of them well able to pay forehanded rents?

I believe that they are as able to do so as the large tenants for their holdings; it is a matter of comparison; and it has been remarked, since this examination began to-day, that the farms in Aberdeenshire are comparatively small.

2008. Is it your opinion that the abolition of the law of hypothec would lead to the introduction of forehanded rents?

That is so entirely a landlord's question, that I can hardly be expected to have formed an opinion upon it.

2009. But it is a tenant's question also; and I thought that, as a tenant, you probably would have formed an opinion upon the matter which perhaps might affect your own personal interests and that of your friends?

If you ask the question of me as a matter of policy, or as a matter of interest with the tenants as a class, I presume that you mean me to answer it with respect to the tenants as a class, as to whether it would be against their interests. I have looked at it as a tenant's question; but first, I should like that we should be perfectly clear in understanding each other as to what is meant by forehanded rents. Allow me to illustrate the case: I believe that in the present position of agriculture, which has changed very much since I can recollect, whilst the Whitsunday entrance was advantageous to the tenant 40 or 50 years ago, it is not so now, and that a Martinmas entry would be more convenient. Supposing that a Martinmas entry was given, the outgoing tenant, by the prompt payment of his rent, would, I should say, pay his last half-year's rent as he left at the term of Martinmas.

2010. Supposing his entry were at Martinmas, when would he pay his first half-year's rent?

He would pay his first half-year's rent at Whitsunday, six months after entry.

2011. Do you call that a forehanded rent?

I do not call it a forehanded rent exactly, but I call it prompt payment, because there is no break either to the tenant or to the landlord. The landlord would receive his last rent from the outgoing tenant as the tenant leaves the farm: the landlord would receive the rent half-yearly, and if the tenant was continuing to occupy the farm, the payment of rent would go on, subject to any difference under the new lease.

2012. Do you consider that that would be as advantageous an arrangement for the tenant as the present, whereby the tenant gets 12 months' credit, and sometimes 15 months?

Yes, I think that considering the implications to the tenant of the present law, it would be as favourable, if not more favourable.

2013. Are you aware that on an estate in Kincardineshire at present, fore-

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hand rents are being actually paid; that is to say, that a tenant entering at Whitsunday pays half a year's rent at Whitsunday on entry?

It is just a question of that sum of money; and I should say that, in the present state of agriculture, if that gave the tenant much trouble, he has not adequate capital to be at his ease in properly cultivating and manuring his farm.

2014. Will you give your reasons for thinking that the law of hypothec is prejudicial to the interests of the tenants?

I concur in the reasons which have been stated by the gentlemen previously examined as to fictitious competition. I believe that there is not a doubt about it amongst the great majority.

2015. Lord *Saltoun.*] In Aberdeenshire a great many farm labourers have risen, have they not, to be possessors of tolerably large farms?

A considerable number have risen.

2016. Do you consider that it might have made no difference to most of these men, if they had been called upon to pay forehanded rents (and by forehanded rents let me be understood to mean, not such a rent as you describe as prompt payment, but the payment of half-a-year's rent at entry to the farm), in taking those places, and raising themselves in the world?

I do not think that it would have prevented the occupancy of such farms by practical men having adequate capital.

2017. Do you think then that the great proportion of the men who have raised themselves, and who hold farms of very good size, had the capital to enable them to do that when they took their farms?

I do not know that they had the capital altogether; but I believe now that there are many who have both the capital and the skill who cannot get farms, and who have no hope of getting them.

2018. Is that because there are no farms in the market to let?

No, it is not exactly that; but it is because of the greater competition.

2019. It is because other men take the farms, and that the land is not big enough for them, is it not?

That is partly the case, and it is partly also because there are obstructions of various kinds, and by other cognate laws, to waste land being brought into cultivation.

2020. You say that there are certain laws which obstruct the bringing of waste lands into cultivation; you think, therefore, I presume, that it would be desirable to bring the waste lands into cultivation?

Very desirable.

2021. Has not an immense quantity of waste land been brought into cultiva tion during the last 50 years in Aberdeenshire?

A considerable amount of waste land has been brought into cultivation.

2022. Has it not principally been brought into cultivation by small tenants?

I am not prepared to say principally, but to a considerable extent.

2023. Have not those small tenants in many cases risen to the possession of larger farms, after having begun in the cultivation of small holdings in this way?

In very exceptional cases, within my observation, it has been the case.

2024. Do you think, as a general rule, that those small tenants who have brought this waste land into cultivation have been in such a position that they could have afforded to pay a forehanded rent of the nature which I have mentioned?

A portion of them may have been.

2025. But not all?

I do not say whether or not all have been, but I believe they would more easily have got credit from friends if it had not been for the law of hypothec; and that, were the law of hypothec abolished, they would more readily get credit from manure merchants.

2026. More readily than from the landlord?

Yes,

Yes, if there were not this preferential claim on the part of the landlord. I have already said that there would be no practical difficulty, because there is a proportion of those now in the occupancy of small farms who have inadequate capital for paying forehanded rents. There are numbers of practical men whom I know; I have two at present in my employment, and one left me 18 months ago. Two of those three men, I believe, could bring 500*l.* each, saved from farm service, so that there would be no difficulty to such men in paying forehanded rents on a small farm. The farm might be so many acres smaller than with a deferred rent, but there would be no difficulty whatever.

2027. The farm would be so many acres smaller than with a deferred rent?
That might not be an evil; I myself do not think that it would. I think that there are too few small holdings.

2028. Have not those farm labourers who have to a considerable extent improved this land in Aberdeenshire for the last 50 years, generally entered upon little holdings of from 10 to 15 or 20 acres of waste land?
And under very poor encouragement generally. When the 19 years' lease had expired, then they were exposed to competition.

2029. But is it not the case that they have done so?
They have done so in very many instances; but that there are many in which they have risen from such holdings is not a matter within my knowledge.

2030. Do you mean to say that they would have been able at all to enter even upon these small holdings if they had been obliged to pay forehanded rents?
I think that the forehanded rents could not have been very heavy for a piece of moor which was not in cultivation at all?

2031. But still, could they have paid it?
Quite easily, I should think, as such land would not bear 2*s.* 6*d.* an acre.

2032. Earl of *Minto.*] Is it not possible that even if they had not been able to take the farms, some other persons with greater capital would have been able to take them?
Yes; I have said that there are numbers of practical men who have acquired their practical knowledge in the best of all ways as farm servants, and who understand the management of farms and the use of manures and of stock, and all that, and who are quite ready to occupy those farms and to pay forehanded rents if they are required.

2033. *Chairman.*] I understand you to speak of these poor moorland farms?
Small farms; say from 30 to 60, or 80 acres.

2034. Lord *Saltoun.*] At the time that this improvement began, and for many years after it went on, in Aberdeenshire and Banffshire, and the neighbouring counties, was there anything like the amount of capital in the country that there is now?
There was not nearly so much capital in the country, but in those days I do not know that there were not as many wealthly farmers.

2035. There was not the same amount of capital in the country, was there?
There was not the same amount of capital applied to the land, but the farmers took more profit out of it then than now.

2036. In reclaiming those waste lands, have you any idea of the expense to which the tenant goes per acre?
I should have a little idea; I have reclaimed nearly 50 acres within the last two years, but I have not ventured to look at the aggregate as yet.

2037. Would it be 8*l.* or 10*l.* an acre?
It would cost not less than 10*l.*, if it required any draining at all; if it has to be trenched, 20*l.* would not do it and drain it.

2038. Would it make no difference to a man taking a holding, and having to expend this great sum of money, whether he paid forehanded rents or not?
That would altogether depend upon his capital. What is a forehanded rent to a tenant who is reclaiming (excuse the personal reference) say 40 or 50 acres of moorland in two years? What is the rent of the farm, compared with his other expenditure?

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2039. Taking the case of a poor labouring man who takes a little croft of waste land, and who has to begin without anything at his back, except the few savings which he may have made during his farm service, do you mean to say that it would make no difference to that man whether he paid forehanded rent or not?

I do not think it would make any practical difference, because the case which your Lordship assumes is that of waste land of which the rent is so small that it could make no practical difference.

2040. But he takes it for 19 years; he may have it perhaps for a year or two, but still he has always to pay forehanded rent?

I should say that he has it at a very hard bargain if he has it not at the waste-land rent during the 19 years; I should say that was the ordinary condition under which land was reclaimed.

2041. Lord *Clandeboye*.] I think you said that to reclaim waste land of that description it might cost 20*l*. an acre.

Yes; it depends altogether upon the difficulty of reclaiming it, whether it can be reclaimed by the plough, and it requires draining, or whether it requires to be trenched and drained, and then it would not be reclaimed probably for 25*l*. an acre; I know a case in which as much as 30*l*. an acre was paid lately for reclaiming waste land.

2042. Under what kind of lease would that operation take place?

That would take place generally under a 19 years' lease if the land could be reclaimed partly by the plough, a portion requiring to be trenched; but it would altogether depend upon whether there were many stones, or whether it required, as I said, drainage.

2043. A landlord, with a considerable number of small tenants of from 15 to 20 acres, would have very great difficulty in knowing the amount of obligations which were being contracted by those tenants through the country, would he not?

I think he would know, if he was resident on his property even a portion of the year, who was thriving and who was not.

2044. He would know, by the punctuality with which the rent was paid, and by the general method under which they conducted their cultivation?

By the very aspect of the land occupied.

2045. But he would have no opportunity of ascertaining whether they were conducting those operations with borrowed money, would he?

I believe that his opportunities would be quite as good as those of any other body; in one respect better, because he would no doubt inform himself upon the point upon letting, or upon reletting the land if he had doubts.

2046. But a lease of 19 years is a lengthened period, and during the currency of that period would it not be possible for a tenantry so situated to contract a considerable amount of obligations, of which the landlord himself would have no cognisance whatever, and as to which he would have no means of obtaining any information, so that he might eventually be precluded from obtaining anything but a very slight proportion of his rent?

I do not think he would have any practical difficulty, and for this reason, that he could easily see all the men who were occupying such small holdings. If they were at all doing well, they must be occupied daily with the cultivation of their farms; it is a matter of public notoriety. There is only one way, namely, cattle jobbing, in which small farmers speculate; it is not within my knowledge that they speculate in other matters than in cattle; it is open to anyone's observation, and to the landlord's as much as to any other resident, or to any other person, whether his tenants may dabble in that sort of business.

2047. My experience is contrary to yours, because I have experience of the very small tenantry, and constantly—invariably, I may say—whenever a tenant becomes unable to pay his rent, and his affairs come to be investigated, it turns out that he has borrowed considerable sums of money throughout the country, probably a good deal of that money having been borrowed for the purpose of paying his rent, so that he has paid his rent with borrowed money; do you think

think there is any danger of a similar state of things occurring among the small tenantry in Scotland?

May I ask your Lordship whether that applies to Scotland or to Ireland?

2048. That applies to Ireland?

I thought so; I believe the habits of the small tenants in Scotland to be entirely different from those which you have described.

2049. Do you not think that if the landlord's only security was the exercise of a considerable vigilance over a very numerous tenantry, the tendency of his policy would be to consolidate his farms so as to have to deal with as small a number of persons as possible?

That would, I think, depend very much upon the views of the individual proprietor, of what was policy for his interest and what was public policy. Even as a matter of interest, I should say that the small farms yield higher rents than the large farms; so that if he has more trouble he has an equivalent in the higher rents which he realises.

2050. But you admit that he would have more trouble?

There can be no doubt that there is more trouble in collecting rents from 20 holders than from one.

2051. *Chairman.*] You said just now, that, even as a matter of interest, you think it would be to his interest to keep up the small tenantry, because the small farms yield a higher rent; but is not the outlay on an estate divided into small farms very much larger than the outlay on an estate of the same size divided into large farms?

That again depends upon what is the usage on the estate. If the landlord erects all the buildings, the outlay is much greater; but if, as has been commonly the case in Aberdeenshire, the industrious man, who has settled on a piece of moor, erects the buildings, perhaps gets a little rough wood, and perhaps gets nothing at all; then I do not see that the outlay is at all larger. The outlay is smaller in that case on the aggregate of small farms than on the large farms, because if he consolidates, say, 10 small holdings into one, he will probably have to erect a farm steading and dwelling-house, suitable to the times and the requirements of the large farm system.

2052. But is not that system under which the tenant erects the buildings going rather out of date; is not it considered a rather antiquated and obsolete system and bad management?

I hope it is coming to be regarded by landlords as an antiquated system, but, as a matter of fact, it is not at all an obsolete system.

2053. On my own estate, for instance, I have bought up all those ameliorations, and have done away with that system altogether; is not that an improvement on the old system?

Yes; I believe it is an improvement.

2054. Lord *Saltoun.*] But at that time, when those improvements of which we have been speaking went on in Aberdeenshire, had the landlord any means, or was there any means of obtaining capital, to erect those buildings; would it have been possible, taking a general view of Aberdeenshire (which you know as well as I do), about 50 years ago, when this improvement began, for the landlords to erect those buildings?

That is a very large question. It depends upon the scale of the expenditure of the landlord and on his previous obligations.

2055. Taking the country generally, would it have been in the power of the landlords of Aberdeenshire and Banffshire, taking them altogether, to erect those buildings upon the same scale that they have been done?

They could not have done it and have continued their other expenditure on the same scale.

2056. Those small tenants did do it, and were to be paid for it, generally speaking, at the end of their leases, were they not?

I am not prepared to say generally. I believe that the rule is very much this, and I think it must be within your Lordship's cognizance also: on a great many of those small holdings the men are so industrious that they erect

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what is called the "mason work" themselves, or they get it done by some stone dyker (or, as he is technically called, a "cowan"), a man who has picked up a little of building. Many of those men have built their own dwelling-houses, their barns, and their byres themselves; and for such buildings they have no payments generally at the end of the lease, according to my knowledge.

2057. But setting aside the different descriptions of buildings, has it not been the case that for such buildings as might be specified in the terms of the lease, those tenants were entitled to be paid at the expiry of that lease?

In some cases in full, but in many cases whilst that usage went on it was simply a year's rent.

2058. That is to say, that by a certain law on entailed estates, more than a certain payment could not be granted; but on unentailed estates where there was perfect freedom, was not it the principle of arrangement that the tenants who erected those buildings should be paid for such buildings as were specified in their leases, and for such dykes and other improvements as they made, which were also specified in their leases at the expiry of the leases, generally speaking, by a valuation made at the time?

It is not agreeable to my experience, that the limitation of a year's rent in amelioration was confined to entailed estates. It existed on other estates as well.

2059. But there was no law applying to the unentailed estates to make it so limited?

No; but I do not doubt but that the usage on those estates ruled the usage in other cases.

2060. That, again, brings me to ask whether this outlay was not a very considerable item in the expense of the tenant when he began improving those lands?

Yes, it would have been a very heavy additional item.

2061. Would it not have been a very considerable item in addition to his forehand rent, if he had had to pay it?

A very heavy sum indeed, and the consequence was, that such buildings were seldom erected.

2062. You mentioned just now, in answer to a noble Lord, that a landlord could find out whether a tenant had borrowed money in order to get his capital?

I do not think I said so in so many words. I said that he could easily discover whether the tenant was doing well on his possession or not.

2063. Can a landlord find out whether a tenant has borrowed money for his capital when he enters a farm?

If I recollect rightly, my answer to the question was that he has as good means as other people in the district.

2064. When a tenant comes, saying, "I have so much capital," has the landlord the means of finding out whether that capital is borrowed or not?

Yes; I think the same means are open to him as to anybody else, and some special means besides.

2065. What special means has the landlord got?

At the entry on the lease he can make inquiries.

2066. On a fresh man coming in?

On a fresh man coming in; he can satisfy himself as to his capital before accepting him as a tenant.

2067. What specific means has the landlord got?

I should think that he can ask for vouchers for evidence, or for security, if he thinks fit.

2068. Is that ever done now?

I presume that vouchers and evidence as to capital are often asked for.

2069. Then may we infer that the landlords take the same precautions now as they would take if the law of hypothec were abolished?

I should think that, as a matter of common sense, considerate landlords would see to the solvency of the tenants.

2070. But

2070. But is it the practice to see to the solvency of tenants when they take them?

I presume, although I am speaking more from impression than from large experience in those matters, that they satisfy themselves in many instances.

2071. *Chairman.*] Have you anything further to add to your evidence?

In regard to the capital now invested in land, which has been referred to, I should like to make a remark or two. I have been asked whether the amount of capital which is applied to the land is not very much greater in Aberdeenshire than it was 30 or 40 years ago. I believe that it is very much greater; but the amount applied yearly is out of sight and out of comparison. I can remember the introduction of extraneous manures. I remember the first bones which were brought into the county. I am too old not to remember the first guano; and the amount of capital which the tenant now puts into the land yearly is so much beyond what it was then, that there is no comparison whatever. I think that by the valuation roll the rental of Aberdeenshire approximated in 1865 to 700,000 *l.* Supposing that half a million of that, which would be moderate, were set down for rent of agricultural land, I have no hesitation in saying that the land of Aberdeenshire, but for extraneous manures, would not have been yielding half that rent at this day; and that, I think, is a very moderate estimate indeed. Thirty-five years ago or thereby, bones were not so much appreciated as they are now, and old-fashioned farmers did not use them very much. I remember on a farm which my father then occupied, we were putting into the drills on a field all that the ground could hold, all that the plough could cover, of good farmyard manure; and the turnips off it on an average were not the size of my fist, and that was not an exceptional case. On three-fourths of the land in Aberdeenshire a turnip crop could not by possibility be grown now, but for a very large application of extraneous manure; and without a turnip crop there could be no rent paid, as your Lordships are aware. I have myself farmed land which has required 19 years to bring into any productive state when it was reclaimed. There was here and there a patch of heather very stunted, as such as any of your Lordships may have seen on Tiptree Heath, or anywhere else, the space round being quite bare, and it took repeated applications of bone and other manure to bring that into such cultivation as to produce any sort of crop. I wish to add a remark in that connection respecting the policy which has been hinted at, whether the landlord might not be tempted to substitute year-to-year tenancies, or short leases, if the law of hypothec were abolished. I should say that, in his own interest, that would be very short-sighted policy indeed; because if I had not had a 19 years' lease of this land, I should never have thought of reclaiming it. When I left the farm that land was in a good productive state, and perhaps was valued at 12*s.* 6*d.* an acre; I do not know, as the farm was valued in a lump. But for this, the land would never have been reclaimed at all. The heritor contributed nothing to the reclamation of the land. Indeed, the use of extraneous manures makes the question of leases more important than ever it was before, because if there were not leases, the tenant, if he held from year to year, would apply only such manure as would bring out what was in the soil, and put nothing in for the future; and thus the land would be impoverished instead of being put into the good state in which it now is.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Wednesday next, Three o'clock.

Die Mercurii, 5° Maii, 1869.

LORDS PRESENT:

Lord Privy Seal.	Lord Saltoun.
Earl of Airlie.	Lord Abinger.
Earl Graham.	Lord Portman.
Earl of Minto.	

The EARL OF AIRLIE, in the Chair.

Mr. WILLIAM BLACKWOOD, is called in; and Examined, as follows:

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2072. *Chairman.*] You are a Writer in Peebles, and a Bank Agent; and I think you have also the management of several landed estates?

I have been a writer for 30 years; I have been a banker for 26 years; and my firm, which is that of Stuart and Blackwood, have the management of large estates as factors, and we also act as law agents for a considerable number of landed proprietors besides.

2073. Can you tell the Committee what is the amount of rental which you collect?

We collect rents exceeding 20,000 *l.*, and the rental of the proprietors whose rents we do not collect will amount to probably from 30,000 *l.* to 40,000 *l.*

2074. It appears from the evidence which has been given before the Committee, that there is some doubt as to the power which a landlord has of speedily getting rid of a tenant who fails to pay his rent, even if there is a clause in the lease to that effect; will you state your experience upon that point?

Under a conventional clause in the lease it would be necessary for the landlord to raise action before the Judge Ordinary or the Court of Session in order to have it found that the irritancy had been incurred, and to obtain a warrant to remove and eject the tenant; the landlord could not do so of his own accord.

2075. That legal process would take some time, would it not?

Assuming that there was no defence stated by the tenant, the shortest period would be 11 days.

2076. Supposing that the tenant put in a defence, what time would the process occupy?

Then it is impossible to estimate what time would be required. The tenant might protract the proceedings, carrying the process from one court to another until it should arrive before your Lordships' House as the court of last resort.

2077. During all that time a fresh debt would be accruing, would it not, in the shape of rent?

Yes; and if the landlord were deprived of his right of hypothec, the profits of the farm would belong to the general body of creditors, and the landlord would rank only along with them as an ordinary creditor.

2078. Earl *Graham.*] What sort of a clause is that irritant clause of which you speak?

Such as that if a tenant fall in arrear of one full year's rent, or become bankrupt,

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bankrupt, then the lease shall either *ipso facto* be void and null, or in the option of the proprietor be void and null. He requires, under such a clause, to go before the Judge Ordinary or the Court of Session before he can remove the tenant.

2079. Then it would be better, would it not, to trust to the existing law which is, that the tenant must vacate if he is two years' rent in arrear?
Under the Act of Sederunt of 1756, when a tenant falls two years in arrear of rent, it is competent for the proprietor to proceed before the Judge Ordinary to have the tenant removed instantly.

2080. But could that go on with the same amount of delay until there was an appeal up to the House of Lords?
Yes; but not with the same amount of danger, because in an action of removal under the Act of Sederunt of 1756, if the tenant did not come with and instantly verify a defence excluding the action, he would be bound to find caution for violent profits. The presumption against him would be that he was wrongly in possession, and that he should find caution to reimburse the proprietor in the event of his defence being repelled.

2081. *Chairman.*] But still there are cases in which if the tenant put in a defence he might be in the occupation of the farm for months, even supposing that there was an agreement in the lease that failure to pay rent should forfeit the lease; and during all that time the rent would be accruing, would it not?
Whenever the irritancy is not a legal but a conventional irritancy, the tenant would not be bound to find caution for violent profits.

2082. You say that when a legal irritancy takes place, the tenant must find security?
He must for violent profits, unless he instantly verifies a defence excluding the action.

2083. But the legal irritancy, I think, only takes place when a year's rent is due?
The legal irritancy would take place supposing there were two years' rents due. In that case, the conclusion of the action would be for instant removal. The tenant might, as we say, purge the irritancy by making a payment of the two years' rents before decree. Supposing the tenant to be one year in arrear of rent, it is competent for the landlord to raise action against him, concluding that he shall be ordained to find caution for the rent of the five following years, if the lease be so long; but, if not, for the endurance of the lease, and failing his so finding caution within a period which is limited by the Judge, then the decree of removal passes against him in the same way as if the lease had expired. The like procedure is competent at the instance of the proprietor, namely for caution or removal, in the event of the tenant deserting his possession, and leaving the farm unlaboured at the usual period of labour. Those are the legal irritancies or grounds on which a removal can be put. I distinguish between the legal and the conventional, instances of which I have already given.

2084. But if there is only half-a-year's rent in arrear there is no legal irritancy?
None.

2085. If there is a conventional irritancy, that is to say failure to pay half-a-year's rent, all this long delay which you speak of might take place, and the tenant could not be called upon to find security until the end of the 12 months?
No.

2086. *Lord Privy Seal.*] Supposing that the rent was payable in advance under a lease, and supposing that when the rent in advance became due the tenant did not pay, what would then be the steps which the landlord would have to take to recover possession of the land?
He would raise action against the tenant founding upon the conventional irritancy in the lease, setting forth the terms of the lease, and stating that the irritancy had been incurred, and concluding for decree of removal.

2087. Then

2087. Then I understand that in some cases he might bring that before the Sheriff Court?
Yes; but not in all cases.

2088. Can you tell us at all what cases would be excepted?
They are not quite defined. It seems to have been thought that wherever a condition of irritancy was a fair and reasonable one, the action was competent before the sheriff. For instance, if there was a year's rent in arrear, or if the tenant had been rendered legally bankrupt, or had granted a trust deed for behoof of his creditors, the irritancy might be held to be fair and reasonable, but there may be conditions which partake of a highly penal character, and then the tendency of the Court has rather been to hold that an action of declarator in the Court of Session would be requisite.

2089. Supposing that the rent under the lease was payable in advance, would a failure to pay that rent in advance upon the day stipulated, be such a violation of the lease as could be brought before the Sheriff's Court?
I think it would.

2090. If the tenant were to defend the case, it might take considerable time, might it not?
It might.

2091. Would he have any appeal from the Sheriff's Court?
He would; he might appeal from the sheriff to the Court of Session; and he might appeal from the Court of Session to your Lordships' House.

2092. *Chairman.*] The irritancy to which the Lord Privy Seal has alluded being a conventional irritancy, and not a legal irritancy, the tenant would not be called upon to find security, would he?
No; the irritancy would have to be enforced by action of extraordinary removal.

2093. Lord *Saltoun.*] The case of an irritancy for one year's rent being due, is it competent, on the landlord's raising an action, for the tenant to purge the irritancy by paying half-a-year's rent?
No, the landlord is not bound to accept of a partial payment.

2094. *Chairman.*] Then do you think that an obligation to pay forehanded rent would be an equivalent to the law of hypothec?
Certainly not; supposing the tenant fail, it would be requisite that the day of payment should have arrived before the landlord could take any step against the tenant. Then he proceeds, and the shortest time within which an ejectment could be carried out would be 11 days; during those 11 days the very greatest loss might be occasioned to the proprietor. There are times in farming which if allowed to pass are equivalent to the loss of a whole crop for that year, and not for that year only, but the lands being thrown out of the proper course of rotation, the injury is continued to some extent in the following years. Then, supposing the landlord to get quit of the tenant, he cannot effectively enter into possession all at once; he has to engage servants, procure horses, implements, manures, seeds, and everything requisite for the carrying on of the farm; he cannot make the servants and horses of the ejected tenant available; they are not his; they belong to the general body of creditors, or to the ejected tenant.

2095. *Lord Privy Seal.*] But under the present law of hypothec, the same difficulty would arise, would it not?
He would have his right of hypothec, however; he would rank preferably for the rents; in the case which I suppose, he would rank simply for a dividend with the ordinary creditors.

2096. But in case the tenant had to be ejected, the law of hypothec would not save the andlord from the inconvenience?
He would have a hypothec over the effects of the tenant on the farm.

2097. But he would only have a hypothec, would he, to the extent of the rent due?
Only for the hypothecated arrears and for the 11 days, or whatever period was

Mr. *W. Blackwood.*

5th May 1869.

was spent in getting rid of the tenant; but then, if it was under a legal irritancy, he would have the caution for violent profits in addition.

2098. *Chairman.*] Do you think, then, that there is an essential difference between the sale of merchandise and the letting of land?

There is. In the sale of merchandise the seller has the subject; he can deliver it to the purchaser at once; he can stipulate for ready money. He can withhold the subject until he gets payment, or, if he chooses to sell upon credit, he has it in his power to fix the length of that credit, and he has only to study the credit of the purchaser in that particular case. He is, unlike a landlord, under no continuous obligation to continue to supply the purchaser for 19 years. In the case of a lease it is not the lands which are sold; it is a contract of location; it is in effect the fruits of the ground which are sold; and to put the two cases on an equal footing yearly, you must wait until the fruits of the ground are reaped. It is only then that the tenant paying his rent is upon the same footing as a purchaser buying for ready money. He gets full power over the fruits when he pays his rent, and the landlord has by his right of hypothec over the fruits until the rent is paid, a right similar to the lien which the seller has over the merchandise until the price is paid.

2099. Are there in Scotland a considerable number of small proprietors who farm their own lands?

In some districts there are a great many.

2100. Do you consider that manure merchants and others run as great or nearly as great a risk in dealing with the proprietors who farm their own land as they do with the tenant farmers under the present law?

Quite so; in dealing with a tenant every merchant knows that the tenant has to pay a rent; in dealing with a proprietor whose estate is burdened by heritable debts, the chances are very much against his knowing anything about those heritable debts; and yet the heritable creditor, in the event of the proprietor becoming embarrassed, may, by resorting to the process of poinding the ground, carry off from every personal creditor the whole of the crop and effects upon the lands, in payment of the heritable debt.

2101. Cannot he ascertain the amount of heritable debt by walking into the registration office in Edinburgh, and looking at the register?

He would require to search for 40 years, and I think that an ordinary person could scarcely accomplish that. He would require, I think, to employ a professional man. The expense of a search for 40 years in the register may be stated as nearly as may be, at 10 *l.*

2102. *Lord Privy Seal.*] It would not be worth while for any man in the ordinary transactions of business, such as selling manures or other articles, to make such a search, would it?

Decidedly not; he would require to make a search as against every proprietor with whom he dealt.

2103. Lord *Saltoun.*] In order to ascertain the rent of each tenant, he would only have to look at the valuation roll, would he?

Merely that; and that is open to every party. I am Clerk of Supply, the custodier of the valuation roll for the county, and any person is entitled to come to me and ask to see that roll.

2104. *Chairman.*] Do you think that the abolition of the law of hypothec would affect, in any way, the holders of heritable bonds?

I do.

2105. In what way?

I think that the abolition of the law of hypothec would affect most seriously the value of land. The value of land is enhanced by the security which a proprietor has for his rent. Lands with us may be said to sell upon the average at 30 years' purchase. Take away that security which the landlords at the present time have, and you immediately make lands something like a third-class security, and probably reduce their value not far from one-third. Heritable creditors, if the law of hypothec were abolished, would not have the same security which they had before, and the probability is that they would raise the rate of

of interest, because you cannot get money upon second-class securities at the same rate that you can get it upon first-class securities; or they might call up, and probably many of them would call up, their bonds altogether, and so a large amount of land would be brought into the market.

2106. Then there is another class of heritable creditors, viz., annuitants under marriage contracts, family settlements, bonds of annuity, and the like?

If you destroy the right of hypothec you take away those securities, I think, altogether, in certain cases of competition. An annuitant entering into possession under action of mails and duties, would then have no preference.

2107. *Lord Privy Seal.*] Would not the position of the heritable creditor be to this extent better than that of the owner of the land; that the heritable creditor, if his interest was not paid, or if his principal in case it was demanded was not paid, could take possession of the land, and, if necessary, actually sell the land for the purpose of recouping himself both the principal and the interest?

An annuitant has seldom power to sell, but a heritable lender might sell the land under a bond and disposition in security. There are certain classes of heritable creditors who could not. Were they to enter into possession of the land, their security for rents would be no greater than the landlord's.

2108. But in the case of those who could sell the land, their position would be better than that of the owners, would it not?

But unless they did sell the land they might not be paid; for they would have no preference over the fruits of the land, by entering into possession.

2109. *Chairman.*] Cannot the heritable creditor put himself in the position of having a preference over the fruits of the land, by having recourse to a process which is called poinding the ground?

He can acquire a preference by poinding the ground; he can also, under a process of mails and duties, enter into possession of the land with a right to sequestrate tenants for rents, and so obtain a preference; but this preference would be abolished, were the law of hypothec abolished.

2110. Could he not by poinding the ground establish a priority over the crop, supposing the law of hypothec were to be abolished?

I think not; I mean that if the law of hypothec were abolished, the same principle would lead to the abolition of the preference which may be acquired by poinding the ground of tenants.

2111. So that to that extent it would impair the security of the holders of heritable bonds, would it not?

I think so.

2112. Is it not a very common practice for many farmers to let grass and turnips to be consumed by cattle and sheep?

It is.

2113. Supposing that the law of hypothec were abolished, do you think it would be likely that landlords, in order to protect themselves, might impose restrictions upon that system?

I think so, because the assets of the tenant for general division would be greater if the stock upon the lands belonged wholly to himself.

2114. Do you think that the abolition of hypothec would have a tendency to make landlords indisposed to grant leases?

I think so, certainly, as regards leases of 19 years. I think if they granted leases at all they would be short ones.

2115. You say you are a banker; have you suffered many losses as a banker from lending money to tenants who have failed in consequence of this law of hypothec?

We have not. During the 26 years that I have been a banker there has only been one instance in which we have suffered at all.

2116. *Lord Privy Seal.*] Do you think that the tenants' credit would be improved by the abolition of the law of hypothec?

I do not.

Mr. W. Blackwood. 5th May 1869.

2117. Lord *Portman.*] Under the law of hypothec the landlord can only get his rent at certain times when it becomes due, can he?
That is so.

2118. Is it not competent to the trader (say a manure merchant as an example) to take from the farmer with whom he deals a lien upon the property to be realised, prior to the time of the rent becoming due?
No, in the law of Scotland a sale of movables retaining possession of them is not effectual against other creditors.

2119. But how would it stand against the landlord's rent which has not then become due?
A landlord may sequestrate in security of rent before the term of payment, if he has reason to doubt the credit of his tenant.

2120. Earl *Graham.*] But that is very seldom done, is it not?
Only where the tenant is *vergens ad inopiam.*

2121. *Lord Privy Seal.*] Are you of opinion that that power of sequestering the rent in anticipation might be abolished with safety, and the law assimilated to the law of England?
No.

2122. What distinction could you draw between Scotch farming and English farming which makes it safe to have any such power in England, and which would make it unsafe in Scotland?
I do not quite understand your Lordship's question.

2123. If I understand the law rightly, in Scotland there is a power to sequester (as you term it) the crops for rent which is accruing but which is not yet due; is that correct?
Quite so.

2124. In England there is no such power, and you can only distrain a tenant for rent actually due; what difference is there between the condition of Scotland and of England which makes it necessary that the law should be more severe in Scotland than in England?
I think that if you were to do away with the right of sequestrating in security for rent, you would place a landlord in this position: merchants dealing with the tenant might stipulate that their supplies should be paid for before the landlord's term of payment, and they might sweep away the whole of the stock, crops, and effects, which are at present subject to the law of hypothec, before the term's rent becomes due; I am not acquainted with the law of England upon that point.

2125. Earl *Graham.*] There have been cases occasionally, where it is known that a tenant is going to cheat all his creditors, and is removing all the stock off the farm and selling all the corn and stacks on the farm; in those cases a landlord would think it right, and would have the power, to get the goods sequestered to prevent his selling everything off before the rent became due, would he not?
No doubt of it; and if he did sequestrate in such circumstances the sequestration would be for the benefit not only of himself, but indirectly of the ordinary creditors, because the whole effects would be sequestrated and inventoried, and the tenant could remove none of them. Thus, if there was a surplus, the ordinary creditors would reap the advantage of that surplus. But for the sequestration the tenant might have made fraudulently away with his goods.

2126. *Lord Privy Seal.*] Will you be kind enough to explain to the Committee exactly to what extent the power extends in Scotland of sequestrating for rent not yet due?
One year's rent.

2127. *Chairman.*] Do you mean that you can sequester one year in advance?
Yes.

2128. Earl of *Minto.*] When you say that the landlord may sequestrate for rent due a year in advance, do you mean in respect of the crop for which he pays that rent, or for the rent itself due?
For the rent of the year current at the time.

2129. Independently

2129. Independently of any question of the crop for which that rent is payable?

Yes; supposing, for instance, that a tenant enters at Whitsunday, and that in the month of August he has got into difficulties, and that the rent is payable at Martinmas and at Whitsunday, it would be perfectly competent for the proprietor in the month of August to apply for sequestration in security for the rent to fall due at the following term of Martinmas, and also in security of the rent to fall due at the following term of Whitsunday.

2130. Lord *Saltoun.*] But that still keeps the rent for the crop together, so that the sequestration for the year can only be upon the crop for which that rent is due?

I misunderstood your Lordship in that respect. The crop can only be sequestrated for the rent of the year of which it is the crop, but the stock stands in a different position.

2131. But if a tenant enters at Whitsunday 1869, for instance, the rent payable at Martinmas 1869, and the rent payable at Whitsunday 1870, are the rents for the crop of 1869, are they not?

Not quite. The entry to the lands is this: the tenant enters at Whitsunday to the horses, grass, and fallow, and to the rest of the lands at the separation of that year's crop from the ground. Therefore the first year's crop is that which would be reaped in 1870, and that would be the crop which would be hypotheced for the rent to fall due at Martinmas 1869 and Whitsunday 1870; the crop reaped in 1869 might belong to the outgoing tenant.

2132. Lord *Portman.*] As I understand you, you consider the law of hypothec to be a protection for all creditors, if a surplus exists, as well as for the landlord as against the fraudulent dealer, who is either about to give an undue preference to somebody, or to carry away his property to a distant land?

It prevents his carrying away his effects to the prejudice of his creditors.

2133. Lord *Saltoun.*] In your experience, where you have seen sequestration in advance, has it been exercised for the sole benefit of the landlord, or has it generally resulted in benefit both to the landlord and to the ordinary creditors?

We have very little experience in the county of Peebles in sequestration. I think during the last 20 years there have only been 28 instances of sequessrations at the instance of landlords against farmers, and in only six of these cases have sales taken place; but it consists with my knowledge that in some of those cases, after the landlord had been satisfied, the balance was divided among the creditors, and that but for the sequestration there would have been nothing for those creditors; because the farmer was in course of disposing, to their prejudice, of the effects upon the farm at the time that the sequestration was executed.

2134. Earl *Graham.*] Are there any farms in your district that are let so that the tenant should enter merely upon the arable lands at Martinmas, and upon all the grazings at Whitsunday, and that then a half-year's rent is due at the first Martinmas?

There are very few of them; I have seen them in practice elsewhere; that is a very common term in Lanarkshire; the tenant enters at Martinmas to the arable land, and he enters to the houses and grass at Whitsunday.

2135. The crop of the next year does not go to the outgoing tenant, but it goes to to the ingoing tenant, I presume?

Yes.

2136. Earl of *Minto.*] In those cases of which you speak, in which sequestration has been taken out, have the farmers in all cases left their farms, or have some of them gone on in possession of their farms after the sequestrations?

I think in almost every case where a sale did not take place they remained.

2137. Were they relieved from their difficulties by that process having taken place?

They were able to pay the rent, and to continue in possession.

2138. Was sequestration ever taken out against them a second time?

Yes, in two or three cases.

Mr. *W. Blackwood.*

5th May 1869.

2139. So that those people went on in possession of a farm with an amount of capital which really was not such as to enable them to farm the land to advantage?

Not quite; in the cases to which I allude, the landlord and the tenant were upon very bad terms; the tenant alleged that he had claims against the landlord, which ultimately were found to be untenable, and he refused to pay his rent, and the landlord was obliged to resort to sequestration.

2140. Earl *Graham.*] Have you had any experience of farms upon which the cattle and stock are so gone that a landlord has commenced an action to get rid of the tenant, upon the ground that the farm was not properly stocked?

No, I have had no experience of that kind.

2141. That is within the law, is it not?

That is the law; I have had experience of something similar to that; I have had to apply for the appointment of a judicial manager, with power to borrow money.

2142. I did not quite understand what you said in regard to the manner in which the present process of poinding would be affected by the abolition of the law of hypothec; I understood you to say that this process of poinding could not be resorted to if the law of hypothec were abolished?

I think if you destroy the landlord's right of hypothec, which is a preference over the fruits of the ground, you necessarily destroy the right of every party coming in the landlord's room; a heritable creditor is a party who derives his right from the landlord; the landlord cannot give him a larger right than he himself possesses. The principle on which the landlord's right of hypothec rests is so like that on which a right to poind the ground is based, that I think the one right could not be abolished and the other be allowed to remain as against tenants.

2143. *Chairman.*] But supposing there is no landlord in the case, and that the person is an owner farming his own land, would not then the holder of the heritable bond be able to resort to the process of poinding just as he does now?

I think he would; that right, however, has been very much limited, in competition with a trustee for creditors; it now exists only to the extent of a year and a half's interest.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned to Wednesday next, Three o'clock.

APPENDIX.

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APPENDIX.

Appendix A.

LETTER from Mr. *John Wilson* to the Right Honourable the Earl of *Airlie.* Appendix A.

My Lord,

The state of my health having prevented me from attending, as desired by you, to give evidence before the Committee of the House of Lords, now inquiring into the subject of the landlord right of hypothec in Scotland, I now, in obedience to your Lordship's request, beg leave to submit the following statement to be laid before my Lords :—

I am tenant of the farms of Edington Mains and Edington Hill, comprising together about 1,140 imperial acres, chiefly arable, and also of the farm of Rawburn, a sheep-grazing in Lammermuir, about 400 acres of which are arable. The whole rents paid by me (inclusive of drainage rent-charge) amount to a little more than 3,700 *l.* per annum. I am author of the article "Agriculture," in last edition of "Encyclopædia Britannica," and which has since been republished in a separate form under the title "British Farming." I have been in business as a farmer for nearly 40 years. In December 1864 I gave evidence before Her Majesty's Commissioners, appointed to consider the law relating to the landlords' rights of hypothec in Scotland as regards agricultural subjects. My evidence is printed at pp. 35, 36, and 37 of Minutes of Evidence issued by that Commission, to which I beg leave to refer your Lordship. It will there be seen that while I expressed a decided opinion with regard to certain evil effects of the Law of Hypothec, I did not at that time see my way to desire to see its total abolition, being then of opinion that those evils might be in a good measure obviated by modifications of the law. Since I gave that evidence I have studied the nature and working of the Law of Hypothec more carefully and materially than I previously had done; and the result is that, in so far as I can see, no modifications of that law which have yet been suggested will remove its inherent evils; and accordingly it is now my deliberate opinion that it should be altogether abolished. This being the case, I am glad at the opportunity which your Lordship has afforded to me of giving expression to this opinion, and also of making some observations on statements that have been made in the recent discussion of the subject of hypothec.

It has been asserted by various parties, that the agitation for the abolition of the landlords' hypothec has mainly been got up by large farmers to serve their own selfish ends. Not a particle of proof has been produced in support of this charge—of this groundless calumny, I may rather call it—while it is directly contradicted by facts patent to everybody. For undoubtedly this movement began in Ayrshire, and was next taken up in Aberdeen and Kincardine shires, in all of which counties small farms are the rule, and large ones the exception. And here let me remark that the Law of Hypothec has had nothing to do in determining the size of farms, and, in my opinion, the abolition of it will have quite as little, since it can easily be shown that this arrangement is influenced by other causes altogether.

The ground on which those who defend the Law of Hypothec seem now mainly to rest their case is its alleged benefit to the smaller class of tenants. It is said that under its fostering influence many industrious men have been enabled to become tenants of small farms although possessed of very little capital, and that such men very often so prosper in business as to be able, in no great time, to take larger farms for themselves, and to set sons agoing in other farms. And then it is asserted, by the same parties, that if the Law of Hypothec is abolished, landlords will be obliged to insist upon fore-rents, and that this will ruin the small tenants altogether. It seems to me very evident that these two sets of allegations cannot both be true. We have it, moreover, in evidence, that on many estates the small tenants are fore-rented already, and also that their general condition is not of so prosperous a kind as to much commend the system. Indeed, several factors for large estates say plainly that their small tenants are not so well to do as ordinary labourers, and that they embrace every opportunity to reduce their number and to enlarge farms. It is one of the strong objections to the Law of Hypothec that it has given countenance and currency to the delusion that farming is a business in which a man may safely engage with the very slenderest means, if only he be steady and industrious, and have a good knowledge of the business. It is very saddening

Appendix A.

saddening to think of the multitude of such men who by attempting to farm on such terms have speedily lost every penny of their hard-earned little stores; and of the still greater numbers who in the same way have consigned themselves to a lifetime of care and privation and ill-requited toil. The truth is (and it cannot too often be insisted upon) that there is a certain indispensable amount of capital proportioned to the size of the farm (whether that consist of 10, or 20, or 100, or 500 acres), without which no man, be he ever so industrious and prudent and skilful, can possibly farm land with advantage to himself or to any one else. Let any observant person travel over the country, and in all parts of it he will find instances of farms lying alongside of each other, and with equal natural advantages, which, nevertheless, exhibit a very remarkable contrast as regards their productiveness. When such cases are inquired into it will usually be found that the difference is due, not to the greater skill and energy of the more successful occupier, but mainly that he is conducting his business with the advantage of sufficient capital, while his neighbour is straitened in that respect. When it is said that the Law of Hypothec enables landlords to favour their tenants more than they would otherwise do, the meaning of course is that in consequence of this security the landlord allows the tenant to be 12 or 18 months in possession before asking payment of half the year's rent, and that this deferred payment of rent is to be regarded as so much capital advanced by the landlord to his tenant. This appears to me to be a very fallacious way of stating the case. Let me illustrate this by a reference to the practice in Berwickshire. Here the usual term of entry to farms is at Whitsunday, to houses, grass, and fallow, and at the separation of the out-going tenant's crop from the ground to the remainder of the land. It is now very usual to pay the first half-year's rent at Whitsunday following (that is to say, about three months before the tenant begins to reap his first crop), and the second half-year's rent at Martinmas thereafter, so that by the time he has been 18 months in possession he has paid out of his capital a full year's rent of his farm, besides having stocked it, and most probably limed, at a cost of about 4*l.* per acre, from a fourth to a half of it. He has of course had by that time the consuming of two years' grass, and one turnip crop; but the produce of these will have been fully absorbed in the purchase of seeds and manures, and of provender for his horses, in the payment of wages, rates, and taxes, in the maintenance of his household, and in miscellaneous charges. What advance of capital then has the landlord made in such circumstances? The fact is, that he has received a year's rent sooner by 12 months than he could have realised it if he had retained the farm in his own occupation; while, at the same time, the whole cost of stocking, manuring, and cultivating it has been defrayed by his tenant. If it be proper in such an arrangement to speak at all of advances being made by the one party to the other, it would appear that it is the tenant who does so.

On examining the Minutes of Evidence issued by the Hypothec Commission I have been much impressed by the fact, that while many of the witnesses show the utmost anxiety to have landlords made secure against the least possibility of risks, with one exception none of them so much as allude to the risks of tenants. And yet when a man enters to a farm he at once invests his means, usually his whole means, in a concern beset with very great risks indeed, and which yields smaller average profits than any business employing a similar amount of capital and labour. What may be called its natural risks, arising from adverse seasons and from disease and death of live stock, are always very great; besides which there are those risks which it has, in common with other occupations, from fluctuations in markets, bad debts, and the dishonesty or carelessness of servants. In the case of a farm let on lease for a term of years, the tenant comes betwixt the landlord and all these risks, and also keeps its fixtures in repair, and insures them against fire. The landlord gets his rent, term by term, whether there has been a profit or no; and if the farm proves to be rented above its value, or if disasters befall the tenant, it often enough happens that he has to leave it a ruined man, although all the rents have been paid in full. It is surely unbecoming to manifest such anxiety to have the interests of the naturally strong party, whose risks are small, fenced and secured in every possible way, while those of the weaker party, whose risks are so great, are deemed unworthy of notice.

I wish to refer to another portion of that evidence. Many of the witnesses have occasion to speak of dealers in manures, and some of them do so in a style and with an animus that is very surprising. They seem to think that these men have had a good deal to do in instigating the recent agitation against the Law of Hypothec, and they are very angry at them in consequence. It may be well, therefore, calmly to consider the real bearings of the trade in manures on the interests of landlords and tenants. I am old enough to remember the introduction of bone manure in Scotland, about the year 1824. Before that date farmers located within a moderate distance from towns were able to obtain extraneous supplies of dung, and they eagerly availed themselves of the opportunity. To this circumstance, chiefly, is due the high rents usually obtained for farms near to towns, rather than to any advantage in disposing of their produce; but beyond a very limited radius around towns no manure was to be had in addition to what was produced on farms. On all poor, light, uplying lands their home supply consisted of a little worthless dung, produced from straw-fed cattle. As long as this state of matters lasted, any decided improvement of such lands was impracticable. No sooner, however, did the virtues of bone manure become generally known than a marvellous change ensued. Tillage lands, which before were of very little worth, suddenly increased in value, and an immense stimulus was given to the reclamation of a class of soils which before could not be cultivated at all. The introduction of guano, in 1841, had similar effects, and in particular has been the chief means of rendering possible

possible on the more fertile lands of Scotland that extensive cultivation of potatoes, to which is so largely due the high rents now obtained for such lands. Indeed, every real step in advance in the art of husbandry; every discovery or invention by which the productiveness of the soil is increased, or the cost of its cultivation is lessened, invariably and speedily increases the landlords' rents. In the face of such facts, it is surely not unreasonable that the traders who supply the manures, feeding stuffs, seeds, implements, and machines, to the use of which the enhanced value of land is so largely due, should on the occurrence of farmers' bankruptcies claim to share in the assets on equal terms with the landlords. No class in this country has benefited so largely by the discoveries now referred to as the owners of land, and none, therefore, ought to have greater sympathy with the dealers in commodities from which they benefit so largely and directly.

A question has been raised whether, in the event of the landlord's hypothec being abolished, the wages of farm servants should continue to be a preferable claim. I have no hesitation in answering this question in the affirmative. Not only are these wages alimentary, but it is indispensable to the interests of all a tenant's creditors, and above all to the landlord's, that his bankruptcy should not interrupt the necessary work of the farm for a single day. But who can expect, in such a case, that labouring men will continue their services unless their wages are secured to them.

I am, &c.

Edington Mains, Chernside,
29 April 1869.

(signed) *John Wilson.*

Appendix B.

RETURN showing the Number of PETITIONS for SEQUESTRATION for RENT of AGRICULTURAL SUBJECT since the passing of the Act 30 & 31 Vict. c. 42, for amending the LAW of HYPOTHEC.

COUNTY.	Number of Petitions for Sequestrations since the passing of the Act 30 & 31 Vict. c. 42.	Number of such Petitions in which Warrants for Sale were Granted.	Number of Cases in which the Amount of Rent in Arrear					Remarks by the Sheriff Clerks.
			Exceeded 100 *l.*	Between 50 *l.* and 100 *l.*	Between 25 *l.* and 50 *l.*	Between 10 *l.* and 25 *l.*	Below 10 *l.*	
Aberdeen	56	11	4	16	15	14	6	In one case the sequestration was for to become due, which explains the rence of one between the total numbe the separate numbers.
Argyll	47	30	17	13	4	9	4	
Ayr	53	34	18	7	14	11	3	
Banff	28	28	1	8	5	11	3	
Berwick	15	2	6	2	-	3	-	Four of the petitions for sequestration for rents to become due, no rents stated to be in arrear.
Bute	3	1	2	1	—	—	—	
Caithness	31	6	3	7	9	12	-	Although there were six warrants o granted, but one of these was execut
Clackmannan	6	-	3	3	—	—	—	
Cromarty	nil.							
Dumbarton	9	2	7	2	—	—	—	
Dumfries	14	7	3	7	3	1	—	
Elgin	24	11	4	8	4	1	4	Three were for current rents, viz., tw tween 10 *l.* and 25 *l.*, and one below
Edinburgh	9	-	7	-	2	—	—	
Fife	26	11	14	3	2	6	1	This Return is brought up to 1st J 1869.
Forfar	38	4	23	6	7	2	—	
Haddington	4	-	4	—	—	—	—	
Inverness	77	34	3	6	4	13	38	Thirteen sequestrations issued for rents *rente termino* only.
Kincardine	22	2	5	6	3	7	1	
Kinross	1	-	1	—	—	—	—	
Kirkcudbright	14	3	* 5	1	5	2	1	* One of these was issued in lieu of vious one, where mistake in exec occurred, and was for same rent.
Lanark	59	† 22	8	18	7	9	1	† In 16 cases the petitions are for ren yet due; many of the warrants nc cuted.
Linlithgow	5	2	4	1	—	—	—	
Nairn	7	3	1	3	1	2	—	
Orkney	6	1	-	2	1	2	1	
Peebles	3	1	3	—	—	—	—	
Perth	131	75	24	9	7	16	56	Nineteen of the petitions were for c rent only.
Renfrew	12	3	5	3	2	1	1	In one of the cases above 100 *l.*, o execution of sequestration is dated April 1868, but no further proc seems to have been taken. In th under 10 *l.* the proceedings were under the Small Debt Act. In the cases the proceedings were comment petition.
Ross	19	11	1	4	3	4	1	In six cases the petitions are for secu rent to become due.
Roxburgh	10	3	7	1	2	—	—	
Selkirk	none.							
Shetland	23	12	-	1	-	1	21	Of the 23 cases, 21 were taken und Small Debt Act; six of these were before calling; three were dismis consequence of non-appearance of th suers; one was withdrawn by the p and one was recalled on caution. leaving 10 small debt cases and tw nary cases of sequestration in which rants of sale were granted. Of th small debt cases four were extracte six remain unextracted. No sal have taken place in the latter. there would probably be only six s this county since passing of Act.
Stirling	44	18	12	9	7	2	-	In 14 cases the petitions were for re become due, and therefore not in a
Sutherland	none.							
Wigtown	4	2	1	2	-	-	1	
TOTAL	800	239	196	149	107	129	143	

ABSTRACT.

Appendix B.

Number of Petitions for Sequestration since passing of the Act 30 & 31 Vict. c. 42, as before		800
Deduct—Number of Petitions which were for rents to become due		76
		724
Number of cases in which the amount of rent in arrear—		
Exceeded 100 *l.*	196	
Between 50 *l.* and 100 *l.*	149	
Between 25 *l.* and 50 *l.*	107	
Between 10 *l.* and 25 *l.*	129	
Below 10 *l.*	143	
		724

Crown Office, Edinburgh, 30 March 1869.

Charles Morton, Crown Agent.

Appendix C.

APPENDIX C.

QUESTIONS AS TO THE LAW OF DISTRESS.

BY the Law of Distress in England and Ireland, and the Law of Hypothec in Scotland, the crop and stocking of the farm, and, in the case of house property in towns, the furniture of the house, are assigned as security for the rent, and the rent must be paid, in the event of the tenant's bankruptcy, before the claims of other creditors can be satisfied.

QUERIES.

1. Does the law give the landlord any preference over the tenant's other creditors?

2. In the absence of any such law, is it competent to the landlord and tenant to make special agreements hypothecating the crop for the payment of the rent, or are such agreements illegal and invalid?

3. Is it usual for the landlord to give any credit to the tenant, or is the rent paid in advance?

4. If credit is given, how is the rent secured?

5. Where the *Métairie* system is followed, is the landlord held by the law to be a partner with the tenant, inasmuch as he furnishes the seed, implements, &c.; and is he liable, jointly with the tenant, for the latter's debts?

ANSWERS received to the above QUERIES.

Austria.

AUSTRIA.

ANSWERS to the Queries here annexed.

Question 1. Does the law give the landlord any preference over the tenant's other creditors?

Answer 1. The Austrian law gives the landlord a preference over the tenant's other creditors. The rights belonging to him are established in the Section 1101 of the Austrian civil code, which runs as follows:—"Section 1101. For the security of the house or farm-rent, the lessor of a lodging has the right of pledge on the furniture and moveable things placed in the lodging, and belonging to the tenant or sub-tenant, or entrusted to them by a third person, which are still found in it at the time of the complaint. The sub-tenant is answerable in proportion to his rent, but without being able to object to a payment made beforehand to the principal tenant. The lessor of a landed property, on the other hand, has the right of pledge on the cattle which may be on the estate farmed, and the agricultural utensils and the crops which are still to be found on it."

The essential effect of this disposition is, that the landlord has a *legal* right of pledge on the different articles belonging to the tenant which, at the time of the rent being due, are to be found either in the lodging or in the landed property let. There is no particular formality required for acquiring this right. The landlord may not have explicitly stipulated such a right; he may not ever have thought of taking steps for obtaining it; the fact itself that there are on his part claims for a rent due is quite sufficient to enforce his legal right of pledge. The objects of this right are, according to circumstances, either the moveable things which are to be found in a lodging; or the cattle, agricultural utensils and the crops, which are to be found on a landed property.

In establishing a right of pledge for the rent due, the law gives evidently the landlord a preference over the tenant's other creditors.

Question 2. In the absence of any such law, is it competent to the landlord and tenant to make special agreements hypothecating the crop for the payment of the rent, or are such agreements illegal and invalid?

Answer 2. According to the previous answer, it would, properly speaking, be superfluous to make special agreement hypothecating the crop for the payment of the rent. If they were notwithstanding made, they would be neither illegal nor invalid.

Question

Question 3. Is it usual for the landlord to give any credit to the tenant, or is the rent paid in advance?

Answer 3. The rent is with us generally paid in advance; but the law does not prescribe such a mode of payment.

Question 4. If credit is given, how is the rent secured?

Answer 4. If credit were given, the rent can be variously secured. The most usual way of giving security is, especially in the case of farming a considerable estate, the deposit of a half-year's rent at the beginning of the contract. The landlord, in receiving the deposit, is generally authorised to make use of it, and he then pays a stipulated interest to the tenant for it.

Should the tenant possess a house or a landed property, the security could also be given by entering the renting contract in the public books. The result of such entry is the acquisition of a hypothec for all the rights arising from the renting contract. Finally, a security could also be given through the intervention of a guarantee.

Question 5. Where the Métairie system is followed, is the landlord held by the law to be a partner with the tenant, inasmuch as he furnishes the seeds, implements, &c.; and is he liable, jointly with the tenant, for the latter's debts?

Answer 5. The Métairie system is not known in our country. In special cases an analogous relation between the landlord and the tenant may exist, but there is no law for the regulation of the rights and obligations arising from the said relation. At all events, there is no law rendering liable the landlord for the debts of the tenant.

(signed) Dr. *Winiwarter.*

Vienna, 3 April 1869.

My Lord, Foreign Office, 21 June 1869.

I AM directed by the Earl of Clarendon to transmit to your Lordships the accompanying Papers received from Her Majesty's Ambassador at Vienna, respecting the security of landowners for rent in Austria. The Ambassador hopes to be able to furnish a further report upon the Hungarian law and practice on this subject.

I am, &c.

The Right Honourable
The Earl of Airlie.

(signed) *Arthur Otway.*

(Translation.)

IN the esteemed note of the 9th ultimo, the Imperial and Royal Government express the wish to the Ministry of Agriculture that they would reply to the following queries of the British Embassy as to the law of Austria in regard to the security of landowners for rent.

Here follow the queries * * * * *

The Ministry of Agriculture, in a note dated the 20th instant (May) give it as their opinion that it is more competent to the Ministry of Justice to answer these queries, and transmitted to us, the Ministry of Justice, the above-mentioned note. In returning the enclosed Papers, the Ministry of Justice begs to make the following remarks:

It is considered that the wishes of the Committee of the House of Lords, which drew up these queries, and evidently desires information in regard to agricultural interests only, would be best met by the entire omission of provisions having reference to securities for rent on house property in the towns of Austria, and by confining themselves (the Ministry of Justice) exclusively to the conditions of leases in the country districts.

Attention is more particularly drawn to:

(1.) The Austrian law, section 1101 of the General Civil Code of the year 1811, which grants to the lessor of landed property, as security for rent, a lien upon the cattle, implements of husbandry, and crops upon the estate.

This right is enjoined on account of claims for rent only on the part of the landowner or lessor, and not for claims of other kinds, such as advances made for necessary purchases or seed supplied.

Subject to the right are:

(1.) Cattle and implements of husbandry furnished by the tenant for working the estate, and which happen to be upon it.

(2.) The crops borne by the estate even when no longer upon it, provided they be still in the possession of the tenant, for they are then still considered as forming part of the landed estate, and therefore the property of the landlord, who, by universal principles, cannot have a right of lien upon his own property. Yet, by a legal enactment

Appendix C.

Austria.

(1 June 1818, and other Imperial decrees) it is provided that the lessor, if apprehensive of the desire on the part of a tenant in arrear to carry off the yet ungathered crops, and able to substantiate such apprehension, can secure himself in time by obtaining a judicial sequestration upon the estate; that is to say, the appointment of an official administrator. The right of lien on the said property commences from the instant it is on the estate or gathered in by the tenant (if grown upon it), and has a prior right over all subsequent claims.

This prior right holds good for any claim for rent falling due at any subsequent period of lease. But property conveyed off the estate, and already in the possession of a third party, can be recovered only if pronounced pledgable, and described as such in a legal way; if taken off the estate before such enumeration, it cannot be recovered. The judicial enumeration may be effected simultaneously with the action for recovery of rent, or after it; and if it be proved that there is an intention to carry off such property, the legal description may be obtained before the action for payment of rent is commenced, and other measures of security may be legally taken, such as sequestration. Upon these views are based, at least in Austria, the theory and enlightened practice in deciding the existence and extent of a lessor's privilege over all other creditors of the tenant.

Securities given beyond those described in No 1, by tenant to landlord for payment of rent due, that is to say, by pledging or mortgaging the private property of the tenant, are as good as if the claim were founded on any other title. But the deed by which the landlord secures himself by mortgaging subsequent crops would, by Austrian law, be rendered void, for two reasons,—

1. That a real right (*jus in re*) cannot obtain in anticipation on future profits alone.

And, 2ndly. Because the landlord, as proprietor of the land, and therefore also of the crops produced on it, cannot establish a lien on his property.

In those parts of Austria where the landlord and tenant system prevails, and offers precedents, the stipulation that rent should be paid in advance rarely exists. Generally the payment of rent due is fixed for those periods of the year at which the tenants returns are effected; and, therefore, according as ploughed land, meadows, or vineyards are in question, the day of payment varies. In those parts of Austria in which the bond of villanage existed until within a few years, a decided and universal system does not yet appear to be in force. The legal lien mentioned in clause 1, is the partial security given for credit on account of rent. Further securities or measures of compulsion against tenants in arrear, as for instant compensation may be stipulated for; moreover, even if the lease has been made for many years without a special clause of notice to quit in the case of unpunctual payment (clause 1118, G. C. C.) the law entitles the landlord to give the tenant (whose arrears of rent have been demanded, and who does not fully pay them before the expiration of the term granted), notice to leave the estate at the beginning of the next term. There exists, also, a short mode of legal procedure by which execution can be accelerated upon a notice to quit after the expiration of the term of lease (Law of the 18 Nov. 1858, No. 213). Lastly, if the lessee become bankrupt, the lessor being secured for recovery of rent by right of lien or some other form of agreement, is not compelled to enter proceedings in a Court of Bankruptcy, his demand is liquidated by the Court of Bankruptcy, and he receives payment like any other mortgage on his lien without regard to other creditor in bankruptcy. The Court of Bankruptcy succeeds to the lease, but if notice within the time prescribed by law or in usage in the particular district be given by either party, the lease expires, although it may have been stipulated for a longer term.

Where the metayer system prevails, viz. *colonus partiarius* in the Roman sense, and in lieu of paying a fixed rent, the lessee gives the lessor a quota of the harvest, while the latter supplies the seed or other necessaries, there exists according to Austrian law, a kind of partnership, and not precisely a lease (1103, G. C. C.), yet like the Roman law which speaks of a *quasi-societas* (*partiarius colonus quasi-societatis jure et damnum et lucrum cum domino fundi partitur*), neither is it the Austrian practice to apply to such cases the principle of all gain in common without exception. This is shown by the Austrian law of 17th June 1837, enacted for notices of conveyances and leases in the Lombardo-Venetian kingdom, which at that time still belonged to Austria, and in the extensive domains of which the above-mentioned colon system prevailed almost exclusively. In sect. 23 of that law, it is expressly provided that the tenure declared by sect. 1103 (G. C. C.) to be a partnership, is nevertheless to be regarded as a lease. In reality, only questions between the *dominus* and *colonus* of supplying contributions or labour, and the partition of profits and damages, are solved according to the principles of partnership. In relation to third parties, the partnership generally does not appear as a partnership; the lord as well as the colon assumes liabilities towards third parties, on his own responsibility. Rights real (*jura in re*) on the land can only be granted by the landlord who owns it, with reservation, however, of the rights of the *colonus*, whose relation to the land cannot be ignored without *mala fides* on the part of third parties.

Yet even in the case that *dominus* and *colonus* should do business with a third party as a partnership for their common profit, a liability on the partnership in favour of a third party, could only be regarded as valid according to Austrian law (sect. 1201, G. C. C.), if the *dominus* as well as the *colonus* agreed to assume that liability, either expressly or by conclusive evidence, either personally or by power of attorney.

But even if the partners in this capacity (both parties being willing) should contract debts

debts towards third parties (as the partnership is an agricultural and not a commercial one), they are not to be considered jointly liable to the same extent, but the amount of liability of each partner (sect. 1203, G. C. C.) should be settled by the judge in case of doubt, especially where capital and labour are opposed to one another (sect. 1193, A. B. G. B.)

Thus, also, in the case of metayers, it cannot possibly occur according to Austrian law, that the landlord should be liable, either jointly or in part, for the tenant's debts, if the former does not voluntarily agree to be his co-debtor.

The Imperial and Royal Ministry for Foreign Affairs will be good enough to impart this statement to the British Embassy, as a reply to the above-mentioned questions.

Vienna, 26 May 1869.

BADEN.

(Translation.)

Carlsruhe, 17 April 1869.

THE undersigned, Minister of Foreign Affairs, &c., has had the honour of receiving Mr. Cope's notes, expressing the wish of the British Government to be informed as to Baden law for securing to the landlords of houses and land payment of rent.

In consequence thereof, the undersigned has the honour to inform Mr. Cobbold, as follows:—

Question 1. It must first be remarked, that all agreements for taking houses or land are, according to Baden law, termed *leases*.

The landlord has a preference on the amount of the crops of the last year, and on the value of the goods of the house or property for rent.

When the rents and leases are publicly verified, or privately safely authenticated, preference is given to the landlord for all due rents.

If the contract is not public or sure, the preference only holds good for one year retrospectively.

Charges for unfulfilled improvements, &c. enjoy the same preference.

The law, however, reserves to itself a preference on certain goods for several other charges which, partly from their nature and partly by special order, precede the preference of the owner, viz.:

The claims of mortgage in the hands of the creditor, with special modifications, explained as follows:—

The delivery of property of travellers in the hands of the landlord.

The freight and other expenses of the goods conveyed.

The claims of public chests for abuse of office, or mistrust by employés of capital and interest entrusted to them.

The costs of sowing and reaping the produce of harvest.

The rent on the produce of the property. The costs of maintenance.

The preference on charges for furnishing in arrear stock on the net produce of the stock sold; in a word, the price of unpaid-for goods in as far as the debtor still possesses them. This last right of preference, however, only comes after that of the landlord of the house or property, so long as it cannot be proved that the landlord was aware that the articles in question were unpaid for.

The tithes commutation capital, and the interest thereon, have the same right of preference on the produce of the harvest as the farm rent.

Besides, the law has a general preference on certain charges, viz.:—

The costs of bankruptcy.

The charges of burial.

The charges of the last illness.

The wages of servants for the past and present year.

The supply of necessaries to the debtor and his family by small dealers for the last six months, and by dealers *en gros* for the last year.

The contributions to the insurance offices of the Grand Duchy, the taxes and tributes to the State, the claims of the communes, all for the past and current year.

The apothecaries' bills for other illnesses than the last, which are not affected by statute of limitation.

These claims must all be settled from the property of the debtor, in so far as they do not interfere with special rights on goods and property of mortgage.

If the property is not sufficient, the claims of these creditors will have a preference on the stock and property in proportion to their amount.

The right of preference of the landlord can therefore in this case be put aside.

Question 2 falls therefore away.

It can be remarked here, that all rights of preference which precede those of the landlord, with the exception of the mortgage claims from the nature of the claim itself, are confirmed, and cannot therefore be claimed by the landlord by special agreement for rent. It is not, however, forbidden him to demand, for greater security sake, a hypothec

Appendix C.

Baden.

on the crop, which only gives a preference as long as the pledge is in the possession of the creditor.

Question 3. The law emanates from the fact that rent is not paid in advance, but at the end of the usual term. It is not, however, forbidden to stipulate for payment in advance, but it seldom occurs.

Question 4. The payment of rent is secured, as stated in Question No. 1.

Besides, the landlord has the right to turn out the tenant who does not bring in sufficient furniture or give security for rent. If a tenant does not stock a farm with the necessary cattle and tools, if he allows it to fall into ruin, if he makes an improper use of the property, if he does not fulfil the conditions of the agreement, and thereby entail a loss to the owner, the landlord can, under the circumstances, break the agreement.

Every tenant of a farm must store his produce in the place agreed upon in the contract.

The stock of the owner which belongs to the fitting of the house or farm, if taken away without his consent, can be distrained by him, and he preserves his right of preference (as stated in No. 1) if taken away by him, in a farm within 40 days, and in a house within 14 days.

Question 5. The owner who lets on a partnership (*i. e.* on condition of dividing the crop with the tenant) is not by law obliged to provide seed, implements, &c., unless specified so to do in the agreement, nor is he therefore, according to law, liable for the debts of the tenant.

His rights of preference can, however, be limited by those of other creditors, as mentioned in No. 1.

It must also be remarked that the law judges tenant-partnership, which seldom occurs in the Grand Duchy, under paragraph "rent and tenant agreement concerning affairs," but with special regard to the nature of the circumstances, which precludes the application of certain rules for the common agreement.

Knowledge and practice have deduced the fact, that a partnership-lease is not a lease but a company contract. It therefore belongs to the Courts to decide as to whether the owner of the farm can be considered liable as a partner.

While the undersigned declares himself willing to supplement the above information in any direction, he avails, &c.

T. C. Cobbold, Esq. (signed) *V. Freydorf.*

BAVARIA.

Bavaria.

(Translation.)

THE undersigned has had the honour of receiving Sir H. Howard's note of the 2nd instant, together with its enclosure, and hastens to give the information requested by him, in the name of Her Britannic Majesty's Government, with reference to the laws in force in Bavaria respecting the letting of landed property and houses.

As regards this matter, no uniform law exists in this kingdom, the legal conditions with respect to the letting of land and houses being settled according to the provisions concerning such cases, which are to be found in the numerous special laws in force in this country.

The necessity of an universal law regulating the letting of land is the less felt, as land in this country is let on short leases only, and by far the greater number of landed estates are managed and cultivated by the proprietors themselves.

The following are answers to the questions contained in the enclosure in Sir H. Howard's note of the 2nd instant:

No. 1.—The "Law of Priority" for the Kingdom of Bavaria, of 1st June 1822 (Bulletin of the Laws, 1822.—II. page 101), provides that, in case of the tenant becoming a bankrupt, the landlord who has a claim for arrears of rent shall (in respect to his claim) occupy the third of the six classes specified by this law.

Paragraph 21, Nos. 3 and 4, of the law containing the above-mentioned provisions, is as follows:

> 3. The owners of dwellings and buildings seeking the recovery of rent due for the current year, as well as for that of a previous year, have a prior claim on the furniture and other articles which the tenants may have brought with them, provided that such furniture and other articles be still in the tenement; the value thereof to be applied, so far as it goes, to the payment of the debt.
>
> 4. The owners of landed estates or other productive establishments, such as manufactories, breweries, or industrial establishments, seeking recovery of the rent due for the current year, or for rent due for a previous year, have a prior claim on the produce of such establishments, the cattle and agricultural implements, the materials provided for use, the wares or goods produced in such establishments, as far as they may suffice for the payment of rent due.

No. 2.—

No. 2.—The Royal Ordinance of June 13, 1817, "Respecting the Sale of Standing Crops" (Bulletin of the Laws, 1817, page 587), forbids the sale of corn and all other agricultural produce used for human food, until such be gathered in. This ordinance is still in force, although all penal restrictions respecting usury have been abolished, and the amount of interest to be paid (on advances of money) is left to be settled by special stipulators.

Nevertheless, all contracts made in violation of the terms of the Ordinance of June 13th, 1817 (above referred to) are invariably null and void at civil law.

Agreements between landlord and tenant are in every other respect left free and unrestricted.

No. 3.—It is only in extraordinary cases, such as that of the tenant's solvency being doubtful, that rent is paid in advance.

No. 4.—The security to landlords for the payment of rent due, as, according to custom, only on the expiration of a certain term, consists, according to the majority of the special laws, in a lien on the moveable or personal effects and the stock of the tenants.

In the case of leases of more extensive landed estates, security (for the rent) is generally required.

No. 5.—The " métairie" system is unknown in this kingdom.

The undersigned, believing that he has thus fully answered the questions addressed to him by Sir H. Howard, takes this opportunity of renewing to him the assurance, etc.

(signed) Prince *Hohenlohe.*

Munich, 7 April 1869.

BELGIUM.

Monsieur le Ministre, Bruxelles, 21 Mai 1869.

J'AI l'honneur de communiquer à votre Excellence les renseignement que le Gouvernement de Sa Majesté Britannique désire obtenir sur l'état de la législation en Belgique, sous le rapport des garanties que possedent les propriétaires fermiers pour le payement des loyers et fermages. Les questions posées sont au nombre de cinq. J'y répondrai dans l'ordre du questionnaire qui était joint à la Dépêche de votre Excellence du 2 Avril dernier.

1°. En garantie du payement du loyer ou du fermage, le propriétaire possède, en vertu de l'Art. 20 de la loi des 16 Décembre 1851, sur le régime hypothécaire, un privilége sur les fruits de la récolte de l'année, sur le prix de tout ce qui garnit la maison louée ou la ferme, et de tout ce qui sert à l'exploitation de la ferme, savoir :

Pour 2 anneés échues, s'il s'agit d'une maison.

Pour 3 anneés échues, s'il s'agit d'une ferme ; en outre pour l'année courante ainsi que pour celle qui suivra et même, si les baux sont authentiques ou si étant sans signature privée, ils ont une date certaine, pour tout ce qui est à échoir ; dans ce dernier cas les autres créanciers ont le droit de relouer la maison ou la ferme pour le restant du bail, et de faire leur profit des baux ou fermages à la charge toutefois de payer au propriétaire tout ce qui lui serait encore dû.

Le même privilége existe pour les séparations locatives et pour tout ce qui concerne l'exécution du bail.

Le propriétaire peut saisir les meubles qui garnissent sa maison ou sa ferme, lorsqu'ils ont été déplacés sans son consentement et il conserve sur eux son privilége, pourvu qu'il en ait fait la revendication, savoir ; lorsqu'il s'agit d'un mobilier qui garnissait une ferme, dans le delai de 40 jours et dans celui de quinzaine, s'il s'agit de meubles garnissant une maison.

2°. En présence des dispositions légales indiquées ci-dessus il n'y a pas lieu de répondre à la 2me question.

3°. Quand il s'agit de maisons, il est d'usage presque général que le loyer soit payé anticipativement par trimestre et par trimestre. Il en est autrement en ce qui concerne les biens ruraux ; le fermage n'ent d'ordinaire exigible qu'après l'expiration de l'année.

4°. Dans ce dernier cas, le payement du loyer ou du fermage est garanté par le privilége dont il est parlé au sec. 1 ci-dessus.

En autre, le propriétaire fermier a le droit de faire résilier le bail, conformément à l'Art. 1766 du Code Civil, et de réclamer des dommages intérêts, si la résiliation provient du fait du fermier ou locataire. Le propriétaire peut aussi exiger de son locataire ou de son fermier soit une caution, soit une hypothèque sur ses biens immeubles.

5°. En ce qui concerne le système du métayage, il n'est pratique que dans la zône ardennaise, où la culture est la moins avancée. Il tend à disparaitre à mesure que l'agriculture fait des progrès et que l'aisance se répand dans les campagnes.

Appendix C.
Belgium.

Vous trouverez ci-joint, Monsieur le Ministre, un exemplaire d'un ouvrage intitulé Code des Campagnards, qui renferme des observations intéressantes sur la question des baux, ouvrage que mon collègue au Departement des Finances, M. F. Orban, m'a prié de faire parvenir à votre Excellence.

Veuillez agréez,
(signé) *Jules Vanderstuckelen.*

Mr. S. Lumley,
&c. &c.

Berlin.

BERLIN.

My Lord, Berlin, 8 May 1869.

I HAVE the honour, with reference to my Despatch, No. 167, of the 3rd ultimo, to transmit herewith in copy, together with a translation by Messrs. Harriss-Gastrell and Lascelles, a note which I have received from Baron Thile, embodying answers to the queries as to the law of Prussia in regard to the security of landowners for rent.

Your Lordship will observe that in case Her Majesty's Government should be desirous of becoming acquainted with the principles upon which the numerous and important leases on the Crown estates in Prussia are based, his Excellency expresses his readiness to obtain the requisite information from the Minister of Finance.

I have, &c.
(signed) *Augustus Loftus.*

The Earl of Clarendon, K. G.
&c. &c. &c.

(Translation.)

Berlin, 28 April 1869.

THE undersigned has the honour to reply to the questions contained in his Excellency Lord A. Loftus' note of the 3rd inst., respecting the legal relations between landlord and tenant according to Prussian law, as follows:

At the outset, he begs to remark that three different systems of law have force in the different provinces of the Prussian Monarchy:

1. The Common Law.
2. The French Law.
3. The general body of Prussian Law (*Landrecht*).

The last embraces the greatest part of the Monarchy. It will therefore be assumed that the questions refer preferably to the legal provisions of the general Prussian law; but a short summary of the legal provisions of the other two systems of law will also be given.

With reference to the 1st question, whether the proprietor has any preference in law for the fulfilment of the conditions of the lease, as against other creditors of the lessee, all three systems of law agree in granting a preference in law to the lessor, on account of his *rent*, upon certain articles which belong to the fortune of the lessee. Those systems differ from each other, however, with reference to the articles over which this preference extends, and with reference to its influence, in case of insolvency on the part of the lessor, upon the claims of the other creditors of the lessee. There is this further difference, that the common and Prussian law extends this preference to other claims on the part of the lessor arising from the covenants of the lease.

(*a.*) The common law gives the lessor, not only on account of the rent, but also on account of other claims arising from the covenants of the lease, a lien in law solely upon the crops harvested by the lessee from the land he has leased. The same right appertains to the proprietor of the leased thing against the sub-lessee upon the crops from it which he has realised, whenever the original lessee shall have sub-let the farm or estate. The harvested crops do not, according to common law, constitute a thing subject to this lien, because, so long as they are not separated from the land and soil, they are considered as forming an integral part of the land, and consequently as the property of the lessors, and cannot, therefore, according to the principles of common law, constitute a lien for his own claims.

The lien of the lessor does not, however, secure to him unconditionally the recovery of his claim from the crops, since, according to common law, several other persons may have general and special legal liens upon the entire property of their debtor, some of which are privileged in such a manner that they take precedence, in cases of insolvency, of the other mortgagees or pawnees. To these belong especially the lien of the Treasury

on

on account of arrears of taxes, and that of the wife (and after her death, of the children) on account of her dowry, upon the property of the husband.

On liens, *vide* Arndt's Handbook (*Lehrbuch des Pfundrechts*), 4th edition, sec. 385; Packta Pandects (*Pandekten*), 9th edition, sec. 211.

(*b.*) The French law, in Art. 2,102, No. 1 of the Code Civil, gives a claim of priority to the lessor on account of rent, not only on the price of the standing crops, but also of all the things which are in the leased buildings, houses, and habitations, on the condition that they should be kept in them permanently, or sold or consumed, or which are upon the farm or property for its farming, even although they do not belong to the lessee, provided this fact is unknown to the lessor (Art. 2,102, No. 4). The claim of priority can be sustained so long as the things remain upon the leased property; and if they should be removed without the consent of the lessor, he has the right to bring an action of trover against the third possessor, within the space of 40 days. *Vide Code de Proced. Civil*, Art. 819.

Certain other claims of priority, however, which are mentioned in Art. 2,101, take precedence, in cases of insolvency of the claims arising out of the lease.

C. In the territory subject to the general body of Prussian law, the older provisions contained in s. 395, div. 1, cap. 2, of the general body of Prussian law, and in the interpretation of this law on July 21st, 1846 (*Gesetz Samnilung für die Königlich Preussischen Staaten* 1846, page 326) which granted to a lessor of land or of houses, on account of all his claims arising out of the covenants of his lease, or of his contract for letting the rights of a mortgagee or pawnee upon the things brought into the leased land or let property, or which may be in the house or property at the expiration of the contract, have been collected and extended in s. 33, No. 4, of the Ordinance respecting Bankruptcy of May 8, 1855.

The text of this law is as follows:—

The lessors of houses and land have the same rights as creditors holding moveable property in pawn (*Faustpfand glaübiger*) on account of rent and other claims arising out of the covenants of the lease or agreement for letting with respect to the things introduced by the lessee of houses or land which belong to him, or which he is entitled to pawn without the consent of the proprietor, in so far as the lessor exercises his right of retention, and similarly with respect to the standing crops upon the leased land.

The following explains the meaning of this provision:

A.A. According to the general law a lien on moveable things can only be executed by means of actual manual or constructive delivery (this is called *Faustpfand*, the pawn of moveable property. The constructive delivery takes place with certain articles, to which belong neither the crops reaped upon the leased land, and in the possession of the lessee, nor his moveable property. The law, however, considers these articles, *so long as they remain upon the leased land*, as a pawn of moveable property given to the lessor on account of his rent and other claims arising from the covenants of the lease. As soon as these goods of the lessee are removed from the leased property, this preference claim ceases; hence it carries with it the condition that the lessor may exercise his right of retention, *i. e.*, to forbid with the assistance of the law courts the lessee to remove these articles, or to stop their removal if it has already begun.

B.B. The preference claim in law of the lessor extends itself, by means of this assumption, to all the things brought on to the leased estate by the lessee and *belonging to him*. To these belong the crops raised upon the leased land, whether the lessee has reaped them or not, because, according to the principles of Prussian law, the crops become by the fact of their growth, the property of him who has the right to the usufruct, s. 275, tit. 9, div. 1, of the general body of the Prussian law.

It is especially provided in the law on this subject that the unharvested crops, *i. e.*, not yet separated from the land, also belong to the lessor, because it is intended to introduce the ordinance respecting bankruptcy into those portions of the monarchy in which the common law is in force, and then to abolish the opposite principle of the common law mentioned under A.A.

The preference claim upon the lessee's own property extends over the whole of his moveable property without considering whether the things were brought in for the maintenance or for the use of the leased estate, or for any other purposes. If these things belong to a third person they only accrue exceptionally to the lessor when the lessee is empowered to pawn them. This exception takes place in the case of things belonging to the wife of the lessee, because according to s. 247, tit. 1, div. 2 of the general body of Prussian law the husband is entitled to dispose of the moveable property of the wife.

C.C. The rights of the lessor which he obtains on being put on a par with mortgagees or pawnees consist in this, that he, in the case of insolvency arising with respect to the property of the lessee, is not obliged to be a party to the insolvency procedure, but can, by means of distress or foreclosure, sell the things pledged to him, according to what has been above stated, and demand the full satisfaction of his claim, so that only whatever remains after payment of his claim falls into the general assets of the insolvent estate. Secs. 32, 38 of the Law of Bankruptcy.

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Berlin.

Whenever the articles pledged to the lessor and separate from the insolvent estate are also claimed by other creditors as the security for their satisfaction, he cannot prevent their sale, but can, in virtue of his claims, even if they had not yet become payable, demand their satisfaction before those of all other creditors. Sec. 376 of the Law on Bankruptcy.

2. The second query, inasmuch as it was stated only for the case in which the crops are not pledged by law to the lessor for his rent, has been already answered by the reply to the first query.

3. As regards the third query. Is it usual for the landlord to give any credit to the tenant, or is the rent paid in advance? and the 4th query connected with it. If credit is given, how is the rent secured? it depends according to the several systems of law in force in these countries, upon the agreement of the contracting parties as to when the rent is to be paid.

The payment of it can be stipulated to be made in advance or not, and for what period in advance. If no such stipulation be made, then the lease will be held to imply, according to the common French and Prussian law, payment at the end of a period, and also to imply, according to common and French law, yearly payments as a rule; but according to the general body of law, s. 271, div. 1, head 21, quarterly payments.

The covenant to pay the rent beforehand is in general not customary. It is admissible to give security for the future payment of rent. In the case of leasing several portions of land, it often happens that the lessee binds himself not to get in the crops till he has paid the rent. Further, such security may be given by registration in the register of mortgages (*Hypothekenbüch*) by pawning moveable property, or by the surety of third persons; section 188 to 191, head 14, div. 1 of the general body of Prussian law. It cannot, however, be asserted that such a giving of security is usual. On the other hand, it is customary for the lessee, in the case of leasing land, to take over the estate with tillages, under the condition of giving it up to the lessor at the end of the lease, with the same amount of sown seed, and in the same state of manuring as he received it. In order to secure the fulfilment of this condition, a security in the form of a cash payment of the amount corresponding to the value of the sown seed and manures to be returned with the estate, is as a rule required by the lessor from the lessee, and it is agreed that in the event of this sum not being required to cover the deficiency of seed or manure, it shall be deducted at the termination of the lease from the last payment of rent.

It is not possible to designate as of general use any particular system, for the agreements differ so much.

As a great portion of the most important leases are made on the Crown Estates, the English Government might perhaps be interested in becoming acquainted with the principles adopted in concluding these rent contracts as regards the third and fourth queries. In this case the undersigned would be glad to meet any such expressed wish, and obtain the information from the Minister of Finance.

4. The last query is, whether, where the métairie system is followed, the landlord is held by the law to be a partner with the tenant, inasmuch as he furnishes the seed, implements, &c., and whether he is liable jointly with the tenant for the latter's debts. At the outset the undersigned begs to make the remark that a technical term corresponding to the term "métairie system," for that kind of relations with regard to rent, is wanting in the common law and the general body of Prussian law, and is only found in French law, article 1829, on the doctrine of "bail à cheptel" (Articles 1800 to 1831) with respect to "bail à métairie." But it appears from the explanatory clauses of the query that the question is as to whether, according to the law in force here:—

1. The lessor is, in any case whatsoever, considered by the law as a partner of the lessee, and—

2. Consequently can be held responsible for his debts.

Both questions are in general sufficiently complicated.

But it may be specially laid down—

A. That both according to the common and French law and to the Prussian body of law, contracts can be entered into by which the lessee shall deliver to the lessor, in place of rent in hard cash, a proportion of the produce, to be obtained as an equivalent for the use of the property leased (this is the so-called "colonia partiaria.")

In this case a relation of partnership to this extent is established between the lessor and the lessee, that the produce must be divided between them according to the rule of partnership, the loss of which produce is borne, therefore, proportionately both by the lessee and lessor; c. 25, s. 6, d. locato (19–2).

Sec. 266, title 21, div. 1 of the general body of Prussian law.

"Code Civil," Article 1763.

B. Apart from this case no partnership between the lessor and lessee occurs either according to common and French law or to the general body of Prussian law; and especially no legal responsibility of the lessor for the debts of the lessee can take place.

As regards losses of fixtures and inventoried property (an inventorium), it is laid down both in common and Prussian law the general principle, that accidental losses must be borne

borne by the owner, and hence when the property belongs to the lessor by the lessor, and when it belongs to the lessee by the lessee.

Consult Arndt's Pandehten, s. 312.

Thibaut Pandehten, s. 863, ss. 466, 474, title 21, div. 1 of the general body of Prussian law.

On the other hand, the lessee has to make good any waste in fixtures belonging to the lessor which they may suffer from age, use, or carelessness.

Sect. 471, title 21, div. 1, loco citato.

The same principles are applied to the cattle of all kinds belonging to the lessor and taken over by the lessee. The latter must make good the waste arising from age or use or the neglect of the lessee, but the lessor must bear losses arising from plagues, fire, or other unusual misfortunes.

Sects. 453, 455, title 21. div. 1, of the general body of Prussian law; but this law contains the special provision, unknown to the common law, that in the case of sheep dying the lessee bears the loss of the first and third quarters of the flock, whilst the lessor bears the loss of the remaining second and fourth quarters.

Sect. 456, loco citato.—An exception to the rule takes place both according to common and Prussian law, when the lessee has taken over as inalienable ("eisern," *i.e.*, under the express condition to restore everything in exactly the state in which it was taken over) the inventory of the fields and cattle (*i.e.*, the articles and implements necessary for the cultivation of the farm) which are the property of the lessor. In that case, both according to common law (consult Arndt Pandehten, s. 312, observation 2, and Thibaut, s. 763), and according to Prussian law (s. 475, title 21, div. 1, of the general body of Prussian law) every loss that shall happen in regard to them, must be borne by the lessee, and he is bound to deliver up at the end of the lease the cattle and inventoried articles in the same number and good condition as that in which he received them, or to give compensation for the defective and deficient articles.

Notice has been taken in dealing with the preceding query of the conditions of the return at the termination of a lease of the sown seed and manuring received. Apart from this, losses in the crops belong to the lessee. But, whenever the crops are by accident entirely lost before their realisation, or are so materially damaged that their value does not cover the amount of the rent, the lessor must, by the common law, grant a proportionate abatement of the rent. Such an abatement or remission is not, however, conceded in a lease for several years, whenever the loss of the one year is covered by the more ample value of the harvests in the other years. Glück's "Commentar der Pandehten," vol. XVII., page 447, and following, Thibaut Pandehten, s. 863. The "Code Civil" has similar provisions in the clauses 1769 to 1773.

According to the general body of Prussian law such an abatement or remission of rent without regard to the more ample harvests of the other years is accorded for each separate year of the lease, in which a serious loss happens by accident to the crops, whether standing or even gathered in. The very detailed provisions upon this point are in ss. 478 to 576, title 21, div. 1, of the general body of Prussian law.

The undersigned, &c.
(signed) *Thile.*

DARMSTADT.

Monsieur, Darmstadt, le 14 Avril 1869.

N'AYANT pas manqué de transmettre au Ministère de Justice le mémoire qui se trouve joint à la lettre que vous avez bien voulu m'adresser en date du 2 de ce mois, j'ai l'honneur de vous communiquer sous ce pli les réponses du dit Ministère aux questions formulées dans le mémoire à l'égard des droits du propriétaire vis-à-vis du ténancier en matière de rente.

Veuillez, &c.
(signé) *Baron de Dalwiyk.*

À Monsieur Morier.

AIDE-MÉMOIRE.

D'APRÈS la loi dite "Law of Distress" (Loi de Saisie-Exécution) en Angleterre et en Irlande, et d'après celle dite "Law of Hypothec" (Loi d'Hypothèques) en Écosse, la récolte et le "*fundus instructus*" d'une ferme, ainsi que le mobilier de maisons situées dans les villes, sont assignés comme sécurité du paiement de la rente; et dans le cas où le créancier fait banqueroute, le paiement de la rente passe avant le remboursement des autres créances.

QUESTIONS.

1°. La loi du Grand Duché de Hesse accorde-t-elle au propriétaire un privilège qui prime les réclamations des autres créanciers du ténancier?

 2°. À défaut

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Darmstadt.

2°. À défaut de loi, le propriétaire et le ténancier sont-ils autorisés, à l'aide d'engagements spéciaux, à hypothéquer la récolte en paiement de la rente; ou, des engagements de cette nature, sont-ils frappés d'illégalité ?

3°. Est-il d'usage que le propriétaire accorde un crédit au ténancier, ou la rente doit-elle être payée d'avance ?

4°. Si le crédit est accordé, comment la rente est-elle garantie ?

5°. Là, où le métayage est en vigueur, le propriétaire est-il considéré par la loi comme l'associé du ténancier, en tant qu'il fournit la semence, le cheptel, &c.; et, comme tel, est-il solidaire des dettes du créancier ?

France.

FRANCE.

Questions as to the Law of Distress.

Questions relatives à la Saisie-Gagerie.

En France comme en Angleterre, en Irlande, et en Ecosse, la loi affecte à la garantie des loyers dûs au propriétaire, la récolte et le matériel de la ferme, et en cas de locations urbaines, les meubles et les objets mobiliers qui sont dans les lieux loués.

En cas de faillite des locataires les loyers sont privilégiés et payés au propriétaire avant toutes les autres dettes.

1ère Question.—" La Loi française donne-t-elle au propriétaire un privilège sur les autres créanciers du locataire ?"

La loi française accorde du propriétaire pour les loyers qui lui sont dûs, un privilège sur tout ce qui se trouve dans les lieux loués; ce privilège s'étend non seulement aux loyers échus, mais encore aux loyers futurs jusqu'à la fin de la location ou du bail; seulement, pour ce que ce privilège puisse comprendre les loyers futurs, il faut que le bail soit authentique on qu'il ait une *date certaine quant à sa durée.* S'il n'en était pas ainsi un propriétaire et un locataire pourraient s'entendre et donner au bail une durée telle, que les loyers absorberraient la totalité des biens ou choses appartenant au locataire. De là il résulterait un préjudice pour les autres créanciers, qui ne seraient point payés, tandis que le propriétaire rendrait secrètement au locataire ce qu'il aurait touché indûment par suite de cette collusion.

À défaut d'un bail authentique ou ayant date certaine, le privilège du propriétaire ne s'exerce que pour une année, à partir de l'expiration de l'année courante, ou bien jusqu'au terme d'un congé régulièrement donné au propriétaire.

Les baux acquierent communément date certaine par leur enrégistrement et le paiement des droits au fix.

Ce privilège du propriétaire est inscrit dans l'article 2102 du Code civil; il est encore affirmé dans les articles 819 et suivants du Code de procédure civile. Ce code indique les formes à suivre pour que le propriétaire puisse exercer son action. Ces formes sont la saisie-gagerie, puis la saisie-exécution, et la vente des objets saisis. (Art. 583–632, Code procédure civile.)

Le propriétaire passe donc avant tous les autres créanciers, non seulement pour les loyers échus et à echeoir, mais aussi pour les réparations locatives ou la remise en bon état des lieux loués et pour tout ce qui concerne l'exécution du bail.

Il est même préféré au vendeur des meubles qui garnissent les lieux loués et à l'ouvrier qui les a réparés.

Il n'est primés que par les frais judiciaires, parcequ'ils ont été faits dans son intérêt autant que dans celui des autres créanciers.

Il y a encore un genre de créanciers qui passent avant les propriétaires, ce sont ceux qui ont fourni l'argent nécessaire pour ensemencer les terres, faire la récolte et acheter les instruments aratoires pour l'exploitation de la ferme.

Ainsi, la loi ne distingue point entre les biens ruraux et les propriétés urbaines; dans les deux cas, le prôpriétaire a un droit entier et absolu; son privilège s'étend sur tout ce qui se trouve dans les lieux loués, récolte, matériel, bétail, outillage, meubles meublants et objets mobiliers.

Le propriétaire peut *tout* saisir et le faire vendre pour s'en faire appliquer le prix par préférence aux autres créanciers.

La loi a cependant excepté certaines choses qui ne peuvent être saisies, tel que le coucher nécessaire aux débiteurs et à leurs enfants, les habits qui les couvrent, les livres rélatifs à la profession jusqu'à concurrence de 300 francs, les instruments du travail journalier, les équipements des militaires, les farines et les menues denrées nécessaires pour vivre pendant un mois, une vache, trois brebis, ou deux chèvres, avec le fourrage et la litière pour un mois, &c. &c. (Articles 592 et suivants, Code de procédure).

" 2ére

" 2ère Question.—Quand il n'existe pas de loi conférant un privilège au propriétaire,
" celui-ci et son locataire peuvent-ils faire un contrat spécial qui donnerait un
" privilège sur la récolte; ou bien un pareil contrat serait-il nul et contraire
" à la loi?"

Un pareil contrat serait nul selon la loi française. C'est un axiome de droit que les privilèges ne peuvent résulter que de dispositions formelles dans les lois et non de conventions intervenues entre des contractants. Un arrêt de la Cour Suprême de Cassation a proclamé ce princépe. (Arrêt du 12 décembre 1831).

Le mot privilège n'indique pas une faveur accordée à la *personne* du créanciers c'est un droit attaché par un texte précis à la qualité de la créance. Le privilège existe indépendamment des contrats, tandis que l'hypothèque (mortgage) peut-être etablie par des conventions, comme elle peut aussi résulter de la loi et des arrêts de justice. Il y a des différences notables entre le privilège et l'hypothèque: le privilège peut s'appliquer aux meubles et aux choses mobilières et immobilières tout à la fois, tandis que l'hypothèque ne peut jamais frapper que les immeubles. La récolte, tant qu'elle est adhérente au sol, est immeuble et appartient au propriétaire comme accessoire du fond; dès qu'elle est détaché du sol, elle devient une chose mobilière et est dès lors soumise au privilège du propriétaire.

Bref, on ne peut créer des privilèges; ils sont *stricti juris* et *odio sunt restringenda*, ainsi le dit la loi romaine.

" 3ème Question.—Est-il d'usage que le propriétaire fasse crédit au locataire, ou
bien le loyer est-il payé d'avance?"

Il faut distinguer entre les biens ruraux et les biens urbains.

Le locataire d'une ferme ne paie pas d'avance; le fermier n'est censé tirer son fermage (ou loyer rural) que de la vente de sa récolte; aussi ne paie-t-il jamais que l'année suivante; ainsi un fermier entré en jouissance le 1 Janvier 1870, ne paie son fermage qu'en 1871; il a ainsi en le temps de semer, de recolter et de vendre les produits; d'un autre côté, il paie encore pendant l'année qui suit l'expiration de son bail; s'il a cessé de cultiver le 1 Janvier 1880, il n'en paie pas moins le fermage pendant toute cette même année 1880, pendant la quelle il est censé réaliser ses produits de l'année précédente. Le propriétaire n'y perd rien, puisque l'ancien fermier continue à payer pendant l'année ou le nouveau fermier ne paie pas encore. Tel est l'usage pour les biens ruraux.

Les fermages se paient à des époques variables selon les localités. Ici on a l'habitude de ne les payer qu'une fois par an, à la Toussaint, par exemple; là, en deux fois, à Noël et à Pâques; ailleurs en trois fois. Il n'y a, à ce sujet, aucune règle fixe; les contractants peuvent stipuler les époques qui leur conviennent.

Quant aux biens urbains, les usages sont différents. Dans les villes on paie généralement le loyer à l'expiration de chaque trimestre, les 15 Janvier, 15 Avril, 15 Juillet, et 15 Octobre.

Quand il s'agit de locations importantes ou de maisons entières, de boutiques, de magasins ou d'usines, les propriétaires se font habituellement payer d'avance six mois; la somme versée représente les six derniers mois de la durée du bail.

Cet usage donne plus de sécurité au propriétaire, si le locataire venait à faire de mauvaises affaires et était obligé d'abandonner les lieux loués. Le propriétaire à ainsi six mois payés et il à le temps de rélouer.

" 4ème Question.—Si le propriétaire accorde crédit au locataire, comment le
paiement du loyer est-il assuré?"

Le paiement des loyers n'est jamais assuré que par le privilège du propriétaire. Il ne faut pas oublier que la première obligation que la loi impose à un locataire, c'est de garnir les lieux loués de meubles et d'objets suffisants pour répondre des loyers, au moins pendant une année. (Article 1752 Code civil).

Le retard d'un seul terme suffit pour que le propriétaire puisse exercer son droit de saisie-gagerie et de vente.

C'est au propriétaire à aviser afin qu'il ne s'expose pas à des pertes en laissant s'accumuler des loyers non payés.

De même le propriétaire rural, s'il craint que le fermier sortant ne paie point sa dernière année, peut faire saisir-gager les récoltes de la ferme et le matériel et ne la laisser vendre quà son profit.

" 5ème Question.—Dans le système des *métairies*, le propriétaire est-il considéré,
" comme l'associé du fermier, puisqu'il fournit les semences et l'outillage,
" &c. &c., et est-il tenu conjointement avec le locataire, des dettes de celui-ci?"

Le systême des *métairies* est presque généralement abandonné en France, et les fermages se paient communément aujourd'hui en argent.

Les métayers (ou colons partiaires au admodiateurs) et les propriétaires forment entre eux sur société, ou ces derniers fournissent les fond, les semences, les outils; et les premiers fournissent le travail et la culture, *fundum colunt sub certâ prestatione frumenti.*

Le propriétaire est tenu avec son matayer de toutes les dettes contractées pour la société et dans l'intérêt de l'exploitation du fond; mais il n'est pas tenu des dettes

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France.

personnelles du métayer; les créanciers de celui-ci ne peuvent saisir que la part des produits qui revient à leur débiteur.

Quoique les contrats de métairie aient été réglés par le code civil dans les articles 1821 et suivants, les contractants jouissent d'une entière liberté dans leurs stipulations.

Paris, ce 4 April 1869.

(signé) *Treite.*
Avocat à la cour impériale,
legal adviser to the British Embassy.

Ambassade Anglaise.

QUESTIONS as to the LAW of DISTRESS.

SUPPLEMENT au RAPPORT de M. *Treite*, du 4 Avril 1869.

LE Gouvernement vient de soumettre au corps legislatif, un projet de loi ayant pour objet de modifier l'article 550 du Code de Commerce, relatif à l'exercice du privilege du proprietaire en cas de faillite du locataire.

L'article 550 *actuel* est ainsi conçu.

550. Le privilège et le droit de revendication établis par le n° 4 de l'article 2102 du Code civil, au profit du vendeur d'effets mobiliers, ne seront point admis en cas de faillite.*

Le Gouvernement propose de remplacer cet article par le suivant :—

Art. 550. Le privilége établi par l'article 2102, n°. 1, du Code Napoléon, au profit du propriétaire, ne s'applique, en cas de de faillite, lorsque les baux sont authentiques ou qu'étant sous signature privée ils ont une date certaine, au prix du bail des boutiques, magasins et autres locaux servant, soit à l'exercice du commerce ou de l'industrie, soit au logement du failli dans le même immeuble, que pour les termes échus et les termes à échoir pendant deux ans, à partir du terme qui suit le jugement déclaratif de la failite; il s'applique également à l'indemnité due pour réparations locatives, pour réparations et travaux stipulés au contrat et, s'il y a lieu, pour tous dommages-intérêts résultant de l'inexécution du bail.

Les créanciers du failli ont le droit de s'opposer à la demande en résiliation qui serait formée par le propriétaire, á la charge par eux :

1°. De payer les loyers échus ;

2°. De garnir ou de faire garnir les lieux loués d'effets mobiliers suffisants pour garantir le paiement du loyer pendant une année ;

3°. De consigner une somme égale au prix du bail pendant deux années et aux indemnités qui pourraient être dues pour réparations locatives et pour réparations et travaux stipulés au contrat.

La somme ainsi consignée ne pourra être retirée par les créanciers, tant que le bail continuera à être exécuté, et sera affectée, par privilége, à la garantie des loyers, indemnités et dommages et intérêts qui pourraient être dûs au propriétaire.

Le privilége et le droit de revendication établis par le n° 4 dudit article 2102, au profit du vendeur d'effets mobiliers, ne seront pas admis en cas de faillite.

Le but que s'est proposé le gouvernement en présentant ce projet, est de rémedier aux effets désastreux de l'interpretation donnée par la Cour de Cassation aux articles 444 du Code de Commerce et de l'article 2102 du Code Civil (Code Napoléon).

Par application de ces articles combinés, la Cour de Cassation a déclare que, lorsqu'un bail a date certaine, le proprietaire peut, en cas de faillite du locataire poursuivre, *envers et contre tous*, le paiement *intégral* et *immédiat* de ses loyers FUTURS, ou, à défaut de ce paiement, la résiliation du bail. Cette faculté, d'après la Cour de Cassation lui appartient, quoique le syndic ou le failli lui-même, remis par un concordat à la téte de ses affaires, ait apporté dans les lieux loues, des meubles et des marchandises en assez grande quantité pour assurer, dans la mesure fixée par l'article 1752 du Code Napoléon, le paiement des loyers *futurs*.

Cette jurisprudence qui est, du reste, conforme à la lettre de l'article 2102 du Code Civil, consacre un droit exorbitant, que beaucoup de tribunaux inferieurs cherchaient souvent à éluder. Des auteurs recommondables avaient souvent et vivement critiqué ce droit accordé au proprietaire. Celui-ci peut ainsi, contre toute justice et toute raison, tirer grand profit de la faillite du locataire et se faire payer, par privilege, le double et même le triple de ce qui aurait pu lui être dû.

Le Gouvernement cependant n'a pas voulu priver le proprietaire de certaines sûretés pour le paiement des loyers futurs et il demande dans son projet, que le failli ou ses créanciers soient obligés de consigner une somme égale au prix du bail pendant deux années et aux indemnités qui pourraient être dues pour réparations, tout en laissant au proprietaire les sécurités indiquées dans les articles 1,752 et 1102 du Code Napoléon.

Mais

* Voir à la fin le texte de l'article, 2102 (Code Napoléon).

Mais la commission nommée par le Corps Législatif pour examiner le projet deloi à été plus radicale et a supprimé la consignation de deux années de loyer, comme une riguer inutile et elle à proposé l'amendment qui suit.

Article unique.

Les articles 444 et 550 du Code de Commerce sont modifiés ainsi qu'il suit:

Art. 444. Le jugement déclaratif de faillite rend exigibles les dettes passives non échues.

Cette disposition ne s'applique pas aux loyers *à échoir*, si d'ailleurs les sûretés prescrites par la loi ou exigées par le contrat ne sont pas diminuées.

Art. 550. En cas de faillite, le privilége et le droit de revendication établis par le paragraphe 4 de l'article 2102 du Code Napoléon, au profit du vendeur d'effets mobiliers, ne sont pas admis, et *le privilége établi* par le même article, paragraphe premier, *au profit du propriétaire*, ne s'exercera *que pour les termes* échus jusqu'au jugement déclaratif de faillite, les dommages-intérêts, s'il y a lieu, les réparations locatives et généralement tout ce qui concerne l'exécution du bail.

Mais le Conseil d'État a trouvé que la Commission du Corps Legislatif faisait trop bon marché du droit et du privilège des propriétaires et au nom du gouvernement, il a refusé d'admettre l'amendement de la Commission.

Le Conseil d'État et la Commission n'ayant pas pu se mettre d'accord, le gouvernement fait présenter une nouvelle disposition, par laquelle il persiste éxiger la consignation de deux anneés delayers au profit du propriétaire.

Voici la dernière forme proposée.

Article unique.

L'article 444 du Code de Commerce est modifié ainsi qu'il suit:

Art. 444. Le jugement déclaratif de faillite rend exigibles à l'égard du failli les dettes passives non échues;

Néanmoins, cette disposition ne s'appliquera pas aux loyers à échoir, si au moment où lebailleur fait valoir ses droits, les représentants de la faillite sans préjudice du payement des loyers échus:

1° Garnissent ou font garnir les lieux loués d'effets mobiliers suffisants pour garantir le payement du loyer pendant une année;

2° Consignent une somme égale au prix du bail pendant *deux années* et aux indemnités qui pourraient être dues pour réparations locatives et pour réparations et travaux stipulés au contrat.

La somme ainsi consignée ne pourra être retirée par les créanciers, tant que le bail continuera à être exécuté, et sera affectée par privilége à la garantie les loyers, indemnités, dommages-intérêts qui pourraient être dus au propriétaire.

C'est dans ces conditions que la question est pendante devant le Corps Législatif; mais il est plus que probable que le projet de lois ne sera pas discuté pendant la session actuelle qui est près de finir.

Comme on le voit, le désaccord entre le Conseil d'Etat et la Commission du Corps Législatif réside dans la question de savoir si le propriétaire aura au moins les loyers futurs assurés pendant deux anneés par le dépôt ou la consignation d'une somme représentant deux anneés de bail; mais on est d'accord pour restriendre les prétentions exagérées des propriétaires, qui appuyés sur la jurisprudence de la Cour de Cassation réclamaient le paiement *immédiat* non seulement des loyers dûs, mais encore de tous les loyers à échoir, quelle que fut la longueur du bail.

Le projet nouveau, de quelque façon que la question soit résolue, apporte un adoucissement à la position des créanciers du failli. Ils ne sont plus obligés de grossir leur perte par le paiement au propriétaire du failli d'une somme considérable.

Le projet de la Commission du Corps Législatif est considéré comme un progrès sur l'état de la législation actuelle.

Paris, le 9 Avril 1869.

Treite,
Avocat à la Cour Impériale,
Legal Adviser to the British Embassy.

Article 2,102 du Code Napoleon, concernant certains Privilegès.

§ II. *Des privilèges sur certains meubles.*

2102. Les crêances privilégées sur certains meubles sont, *C.* 2100, 2101.

1° Les loyers et fermages des immeubles, sur les fruits de la récolte de l'année, et sur le prix de tout ce qui garnet la maison louée ou la ferme, et de tout ce qui sert à l'exploitation de la ferme; savoir, pour tout ce qui est échu, et pour tout ce qui est à échoir, si les baux sont authentiques, ou si, étant sous signature privée, ils ont une date certaine; et, dans ces deux cas, les autres créanciers ont le droit de relouer la maison ou la ferme pour le restant du bail, et de faire leur profit des baux ou fermages, à la charge toutefois de payer au propriétaire tout ce qui lui serait encore dû;

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Et, à défaut de baux authentiques, ou lorsqu' étant sous signature privée, ils n'ont pas une date certaine, pour une année à partir de l'expiration de l'année courante ;

Le même privilège a lieu pour les réparations locatives, et pour tout ce qui concerne l'exécution du bail ;

Néanmoins les sommes dues pour les semences ou pour les frais de la récolte de l'année, sont payées sur le prix de la récolte, et celles dues pour ustensiles, sur le prix de ces ustensiles, par préférence au propriétaire, dans l'un et l'autre cas ;

Le propriétaire peut saisir les meubles qui garnissent sa maison ou sa ferme, lorsqu'ils ont été déplacés sans son consentement, et il conserve sur eux son privilège, pourvu qu'il ait fait la revendication ; savoir, lorsqu'il s'agit du mobilier qui garnissait une ferme, dans le délai de quarante jours ; et dans celui de quinzaine, s'il s'agit des meubles garnissant une maison ;

2° La créance sur le gage dont le créancier est saisi ;

3° Les frais faits pour la conservation de la chose ;

4° Le prix d'effets mobiliers non payés, s'ils sont encore en la possession du débiteur, soit qu'il ait acheté à terme ou sans terme ; 1185 s.

Si la vente a été faite sans terme, le vendeur peut même revendiquer ces effets tant qu'ils sont en la possession de l'acheteur, et en empêcher la revente, pourvu que la revendication soit faite dans la huitiane de la livraison, et que les effets se trouvent dans le même état dans lequel cette livraison a été faite ;

Le privilège du vendeur ne s'exerce toutefois qu'après celui du propriétaire de la maison ou de la ferme, à moins qu'il ne soit prové que le propriétaire avait connaissance que les meubles et autres objets garnissant sa maison ou sa ferme n'appartenaient pas au locataire ;

Il n'est rien innové aux lois et usages du commerce sur la revendication ;

5° Les fournitures d'un aubergiste, sur les effets du voyageur qui ont été transportés dans son auberge ;

6° Les frais de voiture et les dépenses accessoires, sur la chose voiturée ;

7° Les créances résultant d'abus et prévarications commis par les fonctionaires publics dans l'exercise de leurs fonctions, sur les fonds de leur cautionnement, et sur les intérêts qui en peuvent être dus.

Hamburg.

HAMBURG.

(Translation.)

OPINION on the LAW of *Hamburg* respecting DISTRESS for RENT.

To the Questions Nos. 1 to 5, contained in the annexed printed Paper submitted to me on the 5th instant, I have the honour to return the following answers :—

1st. The law of Hamburgh gives to the landlord the following preference in relation to the tenant as against the other creditors of the latter, viz. :—

A. As regards the letting of houses or landed property within the city, the landlord has a right to distrain the articles placed therein (*invectis et illatis*) by the tenant, which right secures to him the payment of the rent in preference to all other creditors. But in case of the bankruptcy of the tenant, such right of distress is limited to the rent for the current and for the last year.

B. By analogy, the landlord of a farm, or of garden-ground in the country, has a tacit right of distraining the crops which have been gathered thereon (*percepta*) for the rent due.

2nd. This question does not require an answer, in consequence of the reply given to Question 1.

3rd. As a rule, the rents for house property in the city, as well as for country estates in the Hamburgh territory, are paid half-yearly after they fall due (*postnumerando*) ; contracts are however made occasionally, by which the rents are stipulated to be paid in advance (*prænumerando*).

4th. This question has been answered by the observations addressed to Question 1.

5th. The *Métairie* system is not followed within the Hamburg territory.

(signed) *F. Sieveking*, Dr.

Hamburg, 14 April 1869.

HESSE.

(Translation.)

EXTRACT from the GRAND-DUCAL HESSIAN LAW with reference to the Order of Priority of Creditors of the 15th September 1858.

SECTION II.

Of the Several Classes of Creditors.

Article 20.

After the creditors described in the foregoing Article (s. 19) have been satisfied, there are further to be included in Class II.,

1. Such claims as are secured by a pledge.
2. Such claims as have special privileges attached to them, and are enumerated in the following article. (s. 21.)

Both these creditors (Nos. 1 & 2) are to be satisfied in the following order (s. 21) from the assets upon which their right of priority rests, in so far as these assets suffice, and in so far as they have not been diminished below the amount of the claim, or altogether exhausted by the satisfaction of the claims enumerated in Article 19.

Article 21.

The following are the claims referred to in s. 2 of Article 20:

1. Certain indirect State dues, viz., &c. &c.
2. Arrears of rent of two years' standing.

(*a.*) The creditor (*i. e.*, the landlord) has a lien upon everything which the tenant has himself brought on the estate, or which has been brought there by others on his behalf, provided it be his *bonâ fide* property.
(*b.*) On everything which the tenant has produced upon the estate.
(*c.*) On the crops, whether separated from or still on the land.

3. Arrears of rent of one year's standing. In this case the landlord's lien is limited to the things which have been brought into the tenant's house by himself, or which have been brought there on his behalf, provided they be his *bonâ fide* property.

4. Claims of hotel-keepers for food and lodging, &c. &c.

The rights of preference exercised under 2, 3, and 4 can only be exercised on such objects as were actually on the estate or in the house (under 2 and 3), or in the hotel (under 4), at the time of judicial sequestration, or of the declaration of bankruptcy.

Observation.—Article 19, referred to in Article 20, accords to the following claims a right of priority, giving them precedence over all others, viz., costs of burial, whether the person buried be the tenant himself or his nearest relatives; costs of the tenant's last illness; wages and board wages of his farm servants and of his *employés*.

(Translation.)

REPLY to the Questions contained in the Aide Mémoire.

QUESTION 1.—This question is to be answered in the affirmative. The extent and nature of the landlord's privileges are given in sections 20 and 21 of the law, copy of which is annexed herewith.

Question 2.—This question is answered by the reply given to Question 1.

According to the Grand Ducal law on hypothec, the tenant or farmer cannot effect a mortgage on the objects in question, as, according to that law, only immovable property can be hypothecated; and, moreover, the tenant is not owner of the property he farms.

(*Note.*—The Grand Ducal Ministry of Justice has not understood the question.—*B. B.* to *M.*)

Questions 3 and 4.—It is not usual for the landlord to stipulate the payment of rent in advance, either yearly, half-yearly or quarterly; if he does not consider the privileges accorded to him by the law (adverted to in reply to Question 1) as affording him sufficient security, he either insists upon the farmer procuring a solvent surety, or giving a

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pledge (obligations payable to bearer) equivalent to the half-yearly or quarterly rent. The landlord then recoups himself simply by the forced sale of the pledge, in virtue of a judicial decree, without interfering with the farming arrangements of his tenant by enforcing the rights he possesses by virtue of the law referred to.

In the case of the letting of houses this form of security is seldom had recourse to, as the articles brought into the house by the tenant, if they are his *bonâ fide* property, usually afford a sufficient guarantee; and where the landlord distrusts his tenant, he either makes the condition that the payment shall be monthly, or even that it shall be made in advance.

Question 5.—The kind of contract adverted to in Question 5 (*système de métayage*) is unknown in the Grand Ducal Laws. In North Germany the term "*meier-meierei*" is often met with; but it does not bear the meaning which attaches to the *métayer* system.

Observations,—In the province of Rhenan Hessia, the French "*Code Civil*" is still in force, and affords the same preference rights to landlords as those granted by the laws of the Cis-Rhenan provinces.

HOLLAND.

Holland.

My Lord, The Hague, 14 May 1869.

With reference to your Lordship's Despatch, No. 16, of the 26th March, I have the honour to enclose copy of a letter addressed to me by M. Roest van Limburg, explaining the state of the law in Holland in regard to the security of landowners for rent.

I have, &c.
The Earl of Clarendon. (signed) *E. A. J. Harris.*

Monsieur le Vice Amiral, La Haye, le 5 Mai 1869.

En réponse à votre office du 5 Avril, j'ai l'honneur de vous faire parvenir ci-joint une note contenant la réponse au questionnaire qui s'y trouvait annexé, et qui se rapporte aux principes du droit Neerlandais, relativement aux garanties assurées par la loi aux propriétaires de fonds ruraux pour le paiement des loyers ou fermages.

Veuillez, &c.
Vice Admiral Harris, C. B. (signed) *Roest van Limburg.*

1°. Question.—D'après la législation en vigueur dans le Royaume de Pays-Bas la préférence entre les créanciers résulte, soit d'une convention entre le créancier et son débiteur, comme dans le nantissement et l'hypothèque, soit, en vertu de la loi, de la qualité de la créance. En ce dernier cas elle constitue ce qu'on appelle plus particulièrement *le privilège*. L'Art. 1186 du Code Civil neérlandais attribue au propriétaire d'un fonds rural un privilège sur les fruits pendants par branches ou racines, sur les fruits récoltés ou non encore récoltés, mais séparés des branches ou des racines et se trouvant encore sur le sol; sur tout ce qui se trouve sur le sol, aussi bien sur les meubles meublants de la maison louée ou de la ferme que sur ceux servant à la culture ou à l'usage de la terre, tels que le bétail, les ustensiles de labourage et autres, que ces objets soient ou non la propriété du locataire ou du fermier. Ce privilège sert à assurer le paiement—1°, des loyers ou fermages échus des trois dernières années et de l'année courante; 2°, des frais de réparation qui sont à la charge du locatoire ou du fermier conformément à la loi ou au contrat de louage; 3°, en général de tout ce qui a rapport à l'exécution du contrat ou du bail (Art. 1185, No. 2, et 1189 Code Civil). Le privilège du propriétaire prime en général celui du vendeur des biens auxquels le privilège s'applique. Par *exception* à cette *règle*, une préférence est attribuée aux sommes dues pour les semences et pour les frais de la récolte de l'année, lesquelles sont payées, par préférence au propriétaire, sur le prix de la récolte, ainsi qu'à celles dues pour ustensiles, qui sont acquittées sur le prix de ces ustensiles. Le privilége du propriétaire prime aussi le gage. En conséquence, le propriétaire peut exercer son droit sur les biens auxquels s'étend son privilège, même lorsque ces biens ont été donnés en gage à des tiers. Il peut saisir ces biens, lorsqu'ils ont été déplacés sans son consentement, même entre les mains d'un tiers-détenteur, pouron qu'il ait fait la révendication, lorsqu'il s'agit du mobilier que garnissait une ferme, dans le délai de 40 jours après le déplacement, et dans celui de 15 jours, s'il s'agit de meubles garnissant une maison (Art. 1188 Code Civil, Art. 763, alinéa 2, Code de Procédure Civile). Le propriétaire peut aussi saisir sans qu'il y ait en déplacement des meubles, mais en ce cas seulement pour s'assurer le paiement des *loyers et fermages échus* (Art. 758 Code de Procédure Civile). Cette saisie, connue sous la dénomination de *saisie-gagerie*, peutêtre pratiquée un jour après le commandement et sans permission du juge,

ou

ou bien immédiatement (sans qu'il y ait en commandement), en vertu de la permission obtenue du Président du Tribunal d'Arrondissement. La saisie-gagerie n'a toutefois qu'un caractère *conservatoire*. La vente des effets saisis ne peut donc avoir lien qu'après que la saisie aura été déclarée valable par un jugement, et que le locataire ou le fermier, et, s'il y a en déplacement des effets, aussi le tiers-détenteur, auront été entendus ou dûment appelés. Enfin, en cas de faillite ou de tout autre concours de créanciers, le privilège du propriétaire ne s'exerce qu'après paiement, 1°, des frais de justice (faits dans l'intérét commun des créanciers); 2°, des frais de vente judiciaire des effets sur lesquels s'etend spécialement le privilège; 3°, des frais faits, après l'époque ou est né le privilége du proprietaire, pour la réparation ou la conservation de ces effets (Art. 1185, 1°, 1194, 1195, 1°, Code Civil).

2° Question.—Cette question se trouve résolue par la réponse *affirmative* à la première question.

3° Question.—En général, les loyers ou fermages ne se paient pas d'avance. Le paiement à l'avance est néanmoins stipulé fréquemment, particulièrement pour la location de petites habitations qui se louent à la semaine ou au mois.

4° Question.—Le paiement des loyers ou fermages est assuré par le loi de la manière indiquée à la réponse à la première question. Si le propriétaire ne juge pas suffisant le privilège que la loi lui attribue, le *pignus tacitum* sur les meubles (invecta et illata), il est libre de stipuler d'autres garanties, telles que la constitution en gage des effets qui ne sont pas soumis au privilège, le cautionnement, &c.

5° Question.—La législation neérlandaise ne contient pas de dispositions spéciales par rapport au système dit de *métairie*. Un seul article (l'Art. 809 du Code Civil) fait mention du colon partiaire, mais ni ses droits ni ses obligations envers le bailleur ne sont déterminés par la loi. Il est constant toutefois, d'après les principes généraux de droit neérlandais, que, sans une stipulation expresse, le bailleur ne répond pas des dettes du colon partiaire.

ITALY.

ANSWER to the Questions raised concerning the LAW of LANDLORD and TENANT.

THE provisions of the Italian Civil Code with regard to tenants, fully respond to the questions raised.

Art. 1603, Cod. Civ. (corresponding to Art. 1752, Cod. Nap.), requires of tenants of house property in towns to furnish the same, or to give security as follows:

Art. 1603. "The tenant adequately furnishing the house, is liable to receive notice to quit, if he do not give security sufficient to guarantee the rent."

Art. 1615 (corresponding to Art. 1766, Cod. Nap.) requires of the tenants of agricultural property to provide the necessary implements for the due cultivation of the same, and not to vary the proper employment of the same, the whole subject to the following conditions.

Art. 1615. "If the tenant do not furnish his holding with live stock and implements necessary for the due cultivation of the same, or neglect the cultivation, or cultivate in an improper manner, or employ the said holding for other purposes than such as it may be intended for, or if he do not generally fulfil the terms of the agreement of the letting, in such manner as to cause loss to the landlord, the latter can, according to circumstances, annul the agreement. In all cases the tenant is held liable for loss consequent on the non-fulfilment of the agreement."

Art. 1616 (corresponding to Art. 1767, Cod. Nap.) enjoins that the crops be garnered in the places provided for such purposes, whence they may not be removed.

Art. 1616. "Every tenant is bound to place the crops in the receptacles for that purpose provided, according to the contract of tenancy."

After having, by means of these provisions, guaranteed the production of chattels upon which the landlord may obtain payment of rent and charges, the Italian Code accords him a right to the furniture used upon the holding, by means of the following provisions of Art. 1958, n. 3 (corresponding to Art. 2102, n. 1, Cod. Nap.)

Art. 1958, n. 3. "Upon the credits of the rents, lettings of the property, upon the annual crops, upon the merchandize contained in the dwellings, or buildings connected with the holding, or derived from the said property, and upon everything which may be used in the cultivation of the holding, or the furnishing of the said holding or dwelling rented.

"Such claim takes effect upon the credit of the current year, upon the previous and following terms mentioned in the agreement, if such agreement bear any fixed date,

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otherwise only upon the credit of the current year; in both cases the other creditors have the right to enter into possession of the property during such time as the landlord exercises his claim, notwithstanding such exercise be forbidden in the agreement of tenancy, and to require the rents and receipts, paying to the landlord such sums as he may be entitled to according to his claim, and moreover giving him notice to retain such credit as may not be expired. The same claim in favour of the landlord stands good with regard to any damages done to buildings or property, or repairs for which the tenant may be liable, the making good of the provisions of all that concerns the execution of the agreement.

"The claims accorded as above to the landlord, upon the furniture with which the house or property may be furnished, comprises not only such as may belong to the tenant or sub-tenant, but also such as may belong to others, so long as it be found in the dwelling or property occupied, excepting any property that may be stolen or lost, or that may be proved to belong to others, with the knowledge of the landlord at such time as they may have been placed upon the property. The claim upon the profits has effect, even when such may belong to the sub-tenant.

"The claims upon such chattels as may be used in the cultivation of the property occupied, when such may belong to the sub-tenant, has effect upon as much as the latter may owe without consideration of payments made in advance.

"The landlord may seize such furniture to which his claim entitles him, in case of such having been removed from the dwelling or property occupied without his consent, and may maintain his claim to the same, provided that such action be taken within the space of 40 days of such removal in the case of furniture of agricultural property, or within the term of 15 days in the case of the furniture of the dwelling-house; with the exception, however, of rights which may have been acquired by third persons after such removal."

With regard to the "*Métairie*" system, a uniform rule does not obtain in all the provinces, wherefore the Code refers, in Art. 1654, to local customs; however, failing there, it institutes various regulations, amongst which are those which assure the rights of the landlord, such as the following:—The regulations with regard to lettings are applicable to the "*Métairie*" system, and in addition the following Art. 1654. The tenant (*mezzainolo*) must furnish the live stock, the floating capital, and implements, Art. 1655; and seeds, Art. 1656; and bear the expenses, Art. 1657.

Art. 1655. "The live stock necessary for the due cultivation and manuring of the property, and the capital for the winter season, and the implements necessary for the cultivation of the property must be supplied by the tenant (*colono*). The live stock must be in proportion to the maintenance provided for the same by the holding on the '*Métairie*' system.

Art. 1656. "The seeds must be furnished jointly by the landlord and tenant (*mezzainolo*).

Art. 1657. "The current expenses of the tenant for the ordinary cultivation of the land and harvesting of crops must be at his charge.

The landlord has a claim to the credits he may have with the tenant (*mezzainolo*) and *vice versâ* (Art. 1958), n. 4, viz.:

Art. 1598, n. 4. "Credits dependent upon the agreements under the '*Métairie*' system, or a joint tenancy, both those in favour of the landlord and those in favour of the tenants, upon the crops and implements, or furniture, with which the property or house may be furnished respectively."

Whoever may have supplied seed and labour for the gathering of the crops has a claim upon the same (Art. 1958, n. 5, Cod. Ital.; 2102, Cod. Nap.)

Art. 1958, n. 5. "The sums necessary for the seeds and the work of cultivation and gathering of the crops of the year upon the profits of the harvest."

Such are the provisions of the Italian Code upon the matters which form the subject of the abstract queries proposed.

Now, coming to the particular examination, in recapitulation: Firstly, if the law gives the landlord any preference over the tenant's other creditors, it appears to me quite clear that the peculiar relation existing between landlord and tenant justifies a preference in favour of the former; and, indeed, in treating of house property in town, the need of a dwelling is so imperative in civilised communities that he who furnishes the means of satisfying such need may be considered equal to those who provide the necessaries of life, and it is therefore natural that he should have the same legal advantages. In treating of agricultural buildings, the occupation of the same represents the supply of the means of developing some special branch of industry, which without such aid could not be exercised; and, that being deprived of the absolute possession of the property, and giving up, moreover, a portion of the income derivable from the same, to put the tenant in his place and stead, and in possession of the profits.

The law, therefore, can assign to the landlord exclusive right to the whole income.

This privilege, granted to the possessors of landed property, is derived from the Roman law (*see* 4 Dig., de Pactis, seg. 2, c. 4, Dig. *In quibus caussis pignus vel hypotheca tacit, &c.*) being retained in the Statute Law, whence it has passed into the present Code.

In the case of agricultural tenements, the Roman law did not confer upon the landlord any right to the stock, but only to the crops (Seg. 7, Dig. *In quibus caussis pignus vel hypothecata, &c.*), inasmuch as it was held that the crops afforded sufficient security to the landlord. (*See* Cujacio alla, l. 4, Dig. de Pactis).

According

According to the Roman law no claim was allowed to the person providing seeds or implements, although some traces are to be found in ancient writers (*see* Troplong des Hypostheques, No. 166, where such are quoted). In Italy, the claim of the person providing seeds upon the crops was recognised when such person was in a position to prove that the same had been used for the production of the crop, but this was a difficult matter to settle between the parties, if such claim were preferred to that of the landlord. (*See* Constantine ad Statutum urbis Annot 29, Art. 1, No. 49; Paciono De Locatione, cap. 33, No. 49; Romussio De re Agraria Resp. 1, No. 38 *e seg.*) The persons sustaining the claim of the provider of the seeds maintained that the crop was obtained with the seed; those who gave preference to the landlord's claim, maintaining that without the soil the seed would be useless. This question is taken from the modern Code, with the provisions above mentioned. Wherefore it seems to me, both on the grounds of sound theory or legal custom, that the law may grant to the landlord preference over the tenant's other creditors, and when such principle has become law, the creditors cannot complain of it on the ground of ignorance of the same, when giving credit to the tenant.

With regard to the second query, viz., if in the absence of any such law, it is competent to the landlord and tenant to make special agreement hypothecating the crop for the payment of the rent; or, if such agreement be illegal and invalid, I reply that, according to the laws of the principal European States, such agreements would not be considered valid.

In the first place, only the real estate can be hypothecated.

The crops and implements are subject to hypothecation, inasmuch as they form part of the estate itself; the former as they are not separable from the soil, and the latter as they are not legally removable. But in themselves, and apart from the estate, they could not be subject to hypothecation, inasmuch as the real estate only being subject to hypothecation, comprehending all that forms part of the same, according to its peculiar character, and the crops and implements considered in the abstract being, from their peculiar character, looked upon as ordinary property; on the other hand (the crops and implements necessarily forming part of the real estate), if they were subject to special contract, the security afforded to creditors hypothecating the same would be diminished in value.

It is true that if the movable stock be not hypothecated, it becomes liable to "*forfeit*," but even this liability could not be allowed upon crops, both for the reason stated, that it would be committing a fraud upon the claims of the creditors of the real estate, as well as for the reason that in order that a forfeit may be valid, it should have as its characteristic quality that of being a seizure from the debtor consigned to the creditor, or to some third person, which could not be done with crops, which necessarily remain in the hands of the tenant or manager of the property.

With regard to the third query, if it be usual for the landlord to give any credit to tenants, I reply that no regular rule obtains, but it depends upon special agreement; ordinarily, however, the rent is paid in advance, and in respect to agricultural holdings the landlord occasionally requires a deposit, either as security for the rent, or guarantee for the proper maintenance of the property, and to secure him against loss at the expiration of the term of occupation.

The provisions enacted by the law which I have cited at the commencement furnish an answer to the fourth query, viz., if credit be given, how is the rent secured.

The security consists in the obligation the tenant is under, to furnish the house sufficiently in the case of dwellings, and in the case of agricultural holdings, the obligation in providing the necessary implements, and the right the landlord has to the crops, and the obligation to retain the same crops upon the estate, and the claim the landlord legally possesses to the furniture in the case of a dwelling-house in town, or upon the crops of agricultural holdings.

The fifth query as to whether the landlord is held by the law to be a partner with the tenant under the "*Métairie*" system, inasmuch as he furnishes the seed, implements, &c., and if he be liable jointly with the tenant for the debts of the latter.

I have already mentioned that the regulations of the "*Métairie*" system vary in the different Italian provinces, wherefore the Civil Code enjoins the maintenance of local customs. In default of such customs, it enjoins the following regulations. (Art. 1655 to 1664.)

Art. 1655. "The live stock necessary for the cultivation and manuring the farm, the capital for the winter season, and the implements requisite for the cultivation of the farm itself, must be furnished by the tenant.

"The live stock must be in proportion to the means which the holding on the '*Métairie*' system offers to support the same.

Art. 1656. "The seed must be furnished by the landlord and tenant jointly.

Art. 1657. "The ordinary expenses of the tenant for the due cultivation of the lands, and harvesting of the crops, are at his charges.

Art. 1658. "The ordinary plantation as well as the replacing of trees dying or casually blown down, or becoming barren during the occupation, must be provided for by the tenant (*mezzaniolo*) under the '*Métairie*' system, and the providing of the trees, &c., faggots, withes, and stakes necessary for the same, are at the charges of the landlord.

"If plants become removed from the seed ground of the farm, the tenant (*mezzaniolo*) is not entitled to any indemnity.

Appendix C.

Italy.

Art. 1659. "The clearing out of ditches both adjoining the public roads or otherwise, as well as the works required for the conservation of public paths, are at the charges of the tenant.

"He lies, moreover, under the obligation of providing the ordinary carting necessary either for the repairs of the farm or dwelling-house, or for the conveyance of produce to the landlord's house.

Art. 1660. "The tenant must not reap or thrash out corn, or gather in the grape crop, without giving notice to the landlord.

Art. 1661. "All profits, whether of ordinary farming, or of manufacture carried on on the farm, are to be divided between the landlord and the tenant (*mezzaniolo*).

"The cutting of timber for stakes for the vines and other farm purposes, is at the expense of the tenant (*mezzapiolo*), the excess belongs to the landlord, the expenses being at his charge. Trees dying or blown down are the property of the landlord.

"The necessary operations of lopping and cutting the branches of the trees dying or blown down, are at the expense of the tenant (*mezzapiolo*). He may not dispose of the same except in such quantities as may be necessary for the service of the farm and his own private use, the remainder being the property of the landlord.

Art. 1662. "The landlord's book if it contain debit and credit entries, with date and particulars of same, and if the said entries have been noted one by one in a small book kept by the tenant, forms sufficient evidence either in favour of or against the landlord, excepting the tenant may have protested before the expiration of four months from the date of last entry.

"The small book which is kept by the tenant is also held to be evidence, provided that the entries be made in the manner above mentioned.

"In case of the book belonging either to the landlord or the tenant being missing, recourse must be had to that one which offers itself.

Art. 1663. "The book kept by landlord and tenant in the above-mentioned manner, is, moreover, to be considered proof of any contracts that may be made between them in addition to, or in modification of, any regulation that may be agreed upon in this respect.

Art. 1664. "The tenement, unless duration of time be stated, is held for one year only, the year to begin and finish with the 11th of November respectively."

"Unless notice to quit be given, or received previous to the month of March, the occupation is to be considered renewed for another year."

Such regulations correspond generally to the local customs of the various provinces. The live stock is furnished by the landlord.

The expenses of fresh planting are at the charge of the landlord, and those of ordinary cultivation are paid by the tenant.

The manures derived from the stables or elsewhere on the farm, and the litter, must be given according to inventory, and the tenant is required to deliver an equal quantity upon quitting the tenement. If the quantity be not sufficient he must make it good; if in excess the landlord or incoming tenant must compensate him for the same, or he has the right to remove it.

With regard to debts incurred, the landlord is not liable for such as may be considered personal debts of the tenant, but for such as may be incurred for the providing for his property, he is held responsible.

This system is open to certain dangers, and in the contracts made for live stock the tenant may not make a contract without the consent of his landlord, but third parties presuppose the same and freely make contracts, and it is held that the purchase made by the tenant is obligatory upon the landlord. It is true that, according to local customs, there are certain safeguards, Tuscany, to wit, where it is customary to advise such sales immediately they are effected. The landlords usually have a country agent (*fattore*) who superintends and directs the tenants. The contracts are made in the markets where the said agents resort.

The tenant effecting a sale gives notice to the agent of the same, informing him who the buyer is. The agent of the vendor gives notice to the agent of the vendee, in which manner the matter is controlled, so that frauds are very rare.

I trust that the queries propounded are fully answered by the above remarks.

Florence, 24 April 1869.

Saxe Coburg Gotha.

SAXE COBURG GOTHA.

My Lord, Coburg, 2 May 1869.

I HAVE the honour to transmit to your Lordship answers to the queries contained in Circular Despatch, No. 6, of 26th March, in regard to the laws in Saxe Coburg Gotha, relative to the security of landowers for rent from their tenants.

Queries Nos. 1 and 2.—The law gives the landlord no preference over other creditors, neither does it permit him to hypohecate the crops for payment of rent. The landowners and

and other creditors are, however, justified in seizing the crops when their claims are legally proved.

Nos. 3 and 4.—Rent is, in general, paid *postnumerando*, half-yearly or quarterly. As a security in this case, or indeed in case of other claims, the tenant must give bail in a sum equal to the amount of the yearly rent, and of the value of the implements, &c. &c., specified in the inventory. Landowners usually annul the contract when the rent is not paid punctually.

No. 5.—The *Métairie* system is carried on in both the duchies, but not conjointly with the landowner, who is in no way liable for the tenant's debts.

I have, &c.
(signed) *Charles T. Bernard.*

Right Hon. the Earl Clarendon, K.G.,
&c. &c. &c.

SAXONY.

My Lord, Foreign Office, 17 June 1869.

I AM directed by the Earl of Clarendon to transmit to you the accompanying Papers received from Her Majesty's Chargé d'Affaires at Dresden, respecting the security of landowners for rent in Saxony.

I am, &c.
(signed) *Arthur Otway.*

The Right Honourable
The Earl of Airlie.

(Translation.)

THE undersigned had the honour to make the following reply to the note of Her Britannic Majesty's Chargé d'Affaires of the 15th ultimo, relative to the law of distress in Saxony.

1. According to the law of Saxony the landlord of an estate, in the event of a tenant's bankruptcy, has a prior right before other creditors to all claims arising out of the terms of the lease, and more particularly to all arrears of rent on account of the crop which, at the time of the bankruptcy, may have been reaped and be still on hand, exactly in the same way as if the crop had been actually mortgaged to him.

2. Any more extended preference right than that mentioned under No. 1, as for instance any specific mortgage agreement which would affect, at the time of the bankruptcy, the crop already carried off *the property*, cannot legally be entered into, apart from the actual mortgage right, which provides for delivery to the landlord of the crop already harvested on the estate.

3. According to law the rent is paid quarterly *postnumerando*, and at the end of every calendar quarter, if no other agreement has been made.

In drawing up leases, it is frequently arranged that the rent shall be paid at certain terms *prænumerando*.

4. As regards the security which the laws allows to the landlord, in the event of the tenant's bankruptcy, for the satisfaction of all rent claims which he has against him, on account of his prior right to the existing crop (*see* No. 1), it makes no difference whether the rent is paid according to law *postnumerando*, or according to particular agreement *prænumerando*.

5. The particular kind of farming arrangements coming under the expression "*Métairie* system," are not known in Saxony.

Perhaps under this is meant metayage or partnership farming, the peculiarity of which is that the farmer (metayer), as an equivalent for the cropping of the estate, has not to pay any annual sum, but must hand over to the landlord a certain portion of the crop. (*See* sect. 1190 of the Civil Code.)

Such farming arrangements, at least on larger properties, are not usual in Saxony.

The law of Saxony contains nothing which, in the case of partnership farming, would make the landlord liable for debts contracted by the tenant (in his own name and on his own account), from the fact of the former supplying to the latter seeds and implements. Should the owner of a property enter with another person into partnership for the joint working of an estate, he would be liable for the debts contracted by the other, in the name of the society, in proportion to the profits which he drew from the concern.

I have, &c.
(signed) *Bacon Friesen.*

Hume Buenley, Esq.
&c. &c.

Appendix C.

Sweden.

SWEDEN.

(Translation.)

Answers to Queries.

Referring to Question 1, whether Swedish law gives the landlord preference over the tenants' other creditors.

Cap. XVII. of the Commercial Code treats of rights and preference of creditors over others to encumbered estates. It is first laid down in paragraphs 2 and 3, that property on the estate belonging to others shall be removed; and that such as have "deposited moveable security" shall be paid before all else; should the debtor be deceased, and should any person have advanced money or other requirements for his burial, subsequent to the removal of the property stated above, his claim to reimbursement shall be deemed paramount. Then, again, occurs the costs for taking an inventory of the estate, the physician's fee, medicine and nourishment during the last illness of the deceased, the wages of those who have nursed him, as well as his servants' wages, for the last twelvemonth; and it further determines, by paragraph 5, beyond these disbursements the landlord has the right to the rent for the last year, to be collected, if necessary, from the proceeds of the property on the estate. And paragraph 6 says, that the landlord shall have the preference over others as regards aver-corn, tithes, and all other taxes upon real property, unless the arrears are of longer standing than has been determined by Cap. XVII. of the Land Code. Where the debtor be not himself a landed proprietor, the person benefiting by the taxes shall enjoy the same advantages as regards the personal estate. If a tenant be in arrears as to dilapidation, the same rule holds good.

In building on the property of others, either in town or country, the landlord has the preference as relates to the house tenements.

Cap. XVII., paragraph 3, of the Land Code, says:—If a peasant dies having aver-corn or taxes, in arrear they shall be deducted from the property to be divided. Should he be in debt, and his property is to be sold for the benefit of his creditors, the aver-corn of the year shall have preference over other liabilities.

If the aver-corn be in arrears for three years, and he to whom it is due shows that he has been unable to obtain it, he shall enjoy similar rights and privileges. If the aver-corn is unpaid for a longer period, no such privileges are enjoyed without such be decided by law suits.

It has been further prescribed by a Royal Decree of 22nd October 1867, that what is laid down in Cap. XVII., paragraph 6, of the Commercial Code, respecting the landlord's preference regarding personal property belonging to a tenant, shall also be applicable in the question of lease of cattle, implements, &c., which the landlord may have supplied to the tenant for his use on the property, unless his possession of such be of longer term than is specified in Cap. XVII. of the Land Code.

Referring to the second question, if in the absence of such law, is it competent to the landlord and tenant to make special agreements, hypothecating the crop for the payment of the rent, or are such agreements illegal and invalid; it has already been shown by the above extracts, that the law gives landlords in town or country certain preference over other creditors. Arrangements for hypothecating the crop for the payment of rent would, however, be illegal.

Referring to the third question, whether it is usual for the landlord to give any credit to the tenants, or whether rent is to be paid in advance; it is laid down in Cap. XVI., paragraphs 5 and 10 of the Land Code, that the proper moving time ("for day") is, in the country, March 14th, and in towns the last days of March and September; and in Cap. XVII., paragraph 5 of the same Code, the rent day in town falls due eight days before that period, and its payments can be legally enforced; and in paragraph 1 of the same Cap., it says, the prescribed rent day in the country is 21st December, and upon no plea whatever can a tenant ignore the rule.

The law has thus prescribed fixed periods for the payment of taxes and rents, but it has likewise afforded to landlords in towns and country the rights to make other arrangements to be mutually agreed upon.

In the larger towns, especially in the capital, it is customary to pay the rent each quarter in advance; but in the smaller towns the course prescribed by the law is usually followed.

In the country there is probably hardly an instance of a tenant paying rent in advance; it is paid at one of different times or periods during the year.

In answer to Question 4, if credit is given how is rent secured; it may be said that many landlords in town and country are satisfied with the security given by the law, as stated above, but there are instances where landlords endeavour to obtain further security from one or more responsible persons.

In answer to Question 5, where the *Métarie* system is followed, is the landlord held by law to be a partner with the tenant, inasmuch as he furnishes the seed, implements, &c.; and

and is he liable jointly with the tenant, for the latter's debts; it can without doubt be said that, that although the *Métarie* system has been customary from time immemorial, there exists no law which holds that partnership can be said to exist between landlord and tenant, and therefore the former has no other liability for the debts of the latter, excepting in cases where he may have entered into special engagements.

Stockholm, 13 April 1869.

Translated by
Audley Gasling.

WURTEMBERG.

My Lord, Stuttgardt, 6 May 1869.

I HAVE now the honour to forward herewith the replies which I have received from the Wurtemberg Government to the questions respecting the security of landlords for rent forwarded to me in your Lordship's circular, No. 9, of the 26th of March last.

Baron Varnbüler, in transmitting to me the replies as received from the Department of Justice, observes, that in view of the wide difference between the agrarian circumstances of Wurtemberg and Great Britain, Wurtemberg law on the subject scarcely possesses any practical interest for British legislation, and that Question No. 5 could not be replied to in consequence of the *Métairie* system not existing at all in this country.

I have, &c.
(signed) *G. R. Gordon.*

The Earl of Clarendon,
&c. &c. &c.

(Translation.)

LAW OF DISTRESS.

ANSWER to Question 1.

(*a.*) THE lessor of farming land enjoys with reference to the rent, according to the law, no preference over the tenant's other creditors.

(*b.*) The landlord of dwelling-houses and other buildings has, for the rent of the current quarter and for the arrears of two quarters, but only on the property brought into the buildings by the tenant, and actually present at the time of the bankruptcy, a preference claim of the third-class on the effects of the tenant seized and brought to sale. In the first class the costs of the public sale, the public taxes so then due and arrears for two years, the last fire insurance due, the costs of burial and doctor's bills of the debtor, if incurred within six months preceding the bankruptcy; lastly, the proper wages then due to the domestics, and the arrears of the said wages for one year, have a preference claim over him (*i.e.*, the landlord). With the claims for the public administration for the benefit of the wife and children of the debtor, administered out of his estate, the landlord competes in his claim according to order of date in which the claims of the administration date from the day of the taking over of the administration, and for the rent from the term it was due. (Art. 4, Art. 11, Art. 12 of the Law of Preference of the 15th April 1825.)

(*c.*) The preference right of the first class allowed according to Art. 4 of the above-mentioned law, on the actual income for the current and on that due for the two previous years past, either on account of money due on an actual contract or on account of provisions supplied, has, after payment of the actual charges, without counting the payments, which do not belong to this, from a settlement founded on actually just claims, only in temporary force.

ANSWER to Question 2.

The possibility and the legal validity of such contracts is to be judged according to the general legal ordinances concerning mortgage arrangements, and concerning the claims of proprietors to the fruits of the ground. Special legal ordinances concerning such contracts do not exist. With the taking of the crops from the ground by the tenant (*perception*), they pass over into his possession, and the Wurtemberg courts of law would certainly not recognise as legal and valid, according to the laws of Wurtemberg, a contract which had the intention to nullify this property transfer for the security of the rent. (Art. 259 of the Mortgage Law of the 15th April 1825, and Art. 16 of the Law of the 21st May 1828.) A securing of the rent by a mortgage on the crops is only possible if the crops, after being gathered in, are given over to the landlord or a third person named by the creditor and mortgagor, by a written contract setting forth the claim and the effects mortgaged. As long as the crops are in the keeping of the tenant, a right to the possession of the said crops given as security cannot be acquired. The landlord cannot, therefore, in preference to other creditors, even if such a right was ceded to him beforehand

Appendix C.

Wurtemberg.

by contract, claim satisfaction for arrears of rent, in the event of the bankruptcy of the tenant, out of crops which at the time of the bankruptcy were in the hands of the latter.

ANSWER to Question 3.

There is no general custom in Wurtemberg, according to which either credit is given for rent or it is paid in advance. The reason of this lies in the agrarian relations of Wurtemberg, according to which the renting of large farms, &c., is an exceptional circumstance (*vide* "Das Königreich Württemberg," published by the Royal Statistical and Topographical Department, Stuttgart, 1863, p. 429). The rule in law which, in the absence of any special agreement, comes into force, only compels the tenant to pay after use enjoyed. In the renting of bits of land and country estates, there seldom fails to be a special condition in the contract, in which, moreover, the most widely different agreements are met with. In the case of the letting of houses, it is generally customary that the rent is paid after use enjoyed, at certain terms after the conclusion of each quarter or shorter term. In the absence of special arrangements, it is decided according to the custom of the district.

ANSWER to Question 4.

By security given by the tenant by sub-mortgage or chief mortgage on valuable property, or by producing sureties. A security by means of the harvest itself, except in the case of the mortgage of crops gathered in, as stated in the answer to Question 2, is not possible.

Certified in the Secretary's Department of the Royal Ministry of Justice.

(signed) *Hügel.*

[The further answers to questions transmitted to Her Majesty's Consuls in other countries will be issued in a Supplementary Appendix.]

Brought from the Lords, 22 July 1869.

SUPPLEMENTARY

APPENDIX

TO

REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

ON THE

LAW OF HYPOTHEC IN SCOTLAND.

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1869.

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SUPPLEMENTARY APPENDIX.

Appendix D.

QUESTIONS AS TO THE LAW OF DISTRESS.

By the Law of Distress in England and Ireland, and the Law of Hypothec in Scotland, the crop and stocking of the farm, and, in the case of house property in towns, the furniture of the house are assigned as security for the rent, and the rent must be paid, in the event of the tenant's bankruptcy, before the claims of other creditors can be satisfied.

Queries.

1. Does the law give the landlord any preference over the tenant's other creditors?

2. In the absence of any such law, is it competent to the landlord and tenant to make special agreements hypothecating the crop for the payment of the rent, or are such agreements illegal and invalid?

3. Is it usual for the landlord to give any credit to the tenant, or is the rent paid in advance?

4. If credit is given, how is the rent secured?

5. Where the *Métairie* system is followed, is the landlord held by the law to be a partner with the tenant, inasmuch as he furnishes the seed, implements, &c.; and is he liable, jointly with the tenant, for the latter's debts?

ANSWERS received to the above Queries.

UNITED STATES.

Letter from Mr. *Thornton* to the Earl of *Clarendon*.

My Lord, Washington, 28 June 1869.

With reference to your Lordship's Despatch, No. 69, of March 26th, on the subject of the law of the United States, in regard to the security of landowners for rent, I have the honour to enclose answers to the first eight of the queries contained therein, which have been furnished me by Mr. Carlisle, legal adviser to this Legation.

With regard to Question 9, I have the honour to report that the practice of letting land from year to year, the owner of the land stipulating for a certain proportion of the crop by way of rent, does prevail in the Southern States, though not to any great extent.

The question whether, in cases of this kind, the landlord has a preferential claim to the amount of the crop bargained for in the event of the tenant's bankruptcy, or whether he ranks only as an ordinary creditor, has not, so far as I can learn, been decided by courts of any of those States; but I am informed that in the States of Alabama and Georgia, the prevailing opinion of lawyers is, that the landlord would have such a preferential claim, while in Louisiana and the Carolinas, the contrary belief obtains.

I have the honour to enclose extracts of Acts of State Legislatures bearing upon the subject.

I may add, that the practice of letting land on the terms above indicated prevails extensively in Pennsylvania. In this State there is no State Law of Bankruptcy, this being exclusively a law of the United States, but there is an Insolvent Act, which is the rule of the State of Pennsylvania on the subject referred to. By the Act of Assembly of the 16th of June 1836, section 28, it is provided that, "When any rent shall be due

 by

Appendix D.

United States.

by the insolvent at the time of his discharge, no goods or chattels on the premises in respect to which such rent is due, liable to distress, shall be removed or disposed of, without the consent of the landlord, or other person, to whom such rent shall be due and payable, until the same, not exceeding one year's rent, be paid; and such landlord, or other person, may proceed by distress, or otherwise, as he might have done before such discharge, to recover the same, not exceeding one year's rent, as aforesaid."

I have, &c.

The Earl of Clarendon, K.G., &c. &c. &c.

(signed) *Edward Thornton.*

ANSWERS from Mr. *Carlisle*, Legal Adviser to Her Majesty's Legation, to Questions concerning the Law of Landlord and Tenant in the United States (proposed in Lord *Clarendon's* Despatch).

I. The Bankrupt Act contains no provision on the subject. Whatever liens may have been acquired by creditors under the laws of the respective States, or in the district of Columbia under the Acts of Congress, are undisturbed. But the creditor can only prove for the unsecured surplus of his debt, unless he elect to surrender his lien.

In a few of the States only is the common law remedy of distress preserved. The general tendency and spirit of the Legislation of late years has been not only to abolish this summary remedy, but to place landlords quite on the same footing with other creditors, leaving the parties to make their own contracts in their own way, touching security for the payment of rent.

In the district of Columbia, the body of whose laws was adopted at the cession from the State of Maryland, the common law of England being part of the law of that State, the remedy by distress for rent, precisely as it existed in the time of the Colonies, continued to exist until February 1867, when it was abolished by the 12th section of an Act of Congress "to amend the laws of the district of Columbia touching judicial proceedings therein," a copy of which section is hereto annexed, marked A.

And in order to make intelligible the practical operation of this section, there is also annexed, marked B., a copy of the Act of Congress exempting from execution certain goods and chattels, &c., which by the said 12th section are also exempt from the "tacit lien," &c., for rent.

In almost all the new States of the West, similar statutory provisions exist, differing more or less in their details. In the State of New York the remedy by distress for rent is abolished, the landlord being left upon the footing of a general creditor; and in the New England States the remedy is by attachment on *mesne process*, by which a preference *may be acquired*. But, so far as I know, in none of the States is there a lien or preference for the payment of rent, by mere operation of law, or otherwise than by distress levied (where the distress is not abolished) by attachment on mesne process, as in cases of debt, or by special convention between the parties, in the nature of a chattel mortgage; or incidentally by statutory summons requiring the sheriff in levying on execution to pay the rent in arear, to a limited amount, before removing the goods and chattels from the premises, as is the case in some of the States.

II. I am not aware of any legal objections, in any of the States, to such a special contract as is referred to in the second question. Everywhere in the States there are registry laws regulating the mode of acknowledging and recovering mortgages of property, real and personal, so as to protect subsequent purchasers and creditors, and subjecting them to constructive notice, the provisions of such statutes being complied with. In the district of Columbia, since the Act of 1867, a deed of trust in the nature of a chattel mortgage, with power of sale for default of payment of any rent due, has been advised by me, and generally approved by the local bar. The deed is made to the agent of the landlord, or other person, as trustee, and includes the property by law exempted from execution or attachment. It is executed by the wife as well as the husband, as the exemptions enure to her benefit in certain cases; and it is acknowledged and recorded (registered) within 20 days, as required in ordinary chattel mortgages when the grantor remains in possession, which possession must be concurrent with or "accompany and follow the deed." I do not know that the same thing has been devised elsewhere in the States, nor has it, to my knowledge, been subjected to judicial scrutiny. Some such convention between parties seems absolutely necessary for the protection of the rights of landlords, where all the legislation is inspired by a different motive.

III. It is not at all uncommon for the rent to be received to be paid monthly, or quarterly, in advance. But the general usage is otherwise.

IV. "Where credit is given," the rent is secured by the personal credit of the tenant, or by a surety or guarantor; or, in short, like any other debt. The chattel mortgage above referred to is the only special device I know of.

V. In such a case the question of partnership would be determined upon common law principles and authorities. I am not aware of any statutory provisions applicable to it. In the State of Ohio (perhaps in other States) it is provided by statute that where the

rent

rent of a farm is "reserved to be paid in kind," an execution against either landlord or tenant, if levied "on the crops or implements," shall affect only the interest of the defendant at the execution. This, in that State, at least, is a legislative recognition of the relation of landlord and tenant, when the farm is worked "on shares," as it is called in this country, provided the form of the contract be a demise, with rent reserved. But when the landlord furnishes the seed, stock, farming utensils, &c., it would be difficult to take any other view of the contract than either as a partnership or as the payment of wages by a share of the profits.

VI. In the State of New York, as has been said already, the landlord's claim for rent has no preference by law over the other debts of the tenant. In Massachusetts, under their insolvent laws, or "Poor Debtors Act," certain debts are preferred in the distribution under the description of "Claims for Necessaries;" and among these is the rent due for a house occupied by the debtor or his family, but it has no priority over the rest of the class. The remedy by distress has never obtained in that State; and the priorities among attaching creditors depend upon diligence. In Pennsylvania, the remedy by distress still exists, and the common law rules upon the subject of rent prevail.

VII. It has already been said, in answer to a question upon the subject, that such preference to the landlord may lawfully be secured, due regard being had to the registry laws for the protection of subsequent purchasers and creditors against fraud.

VIII. Generally, in all the States, rent is not required to be paid in advance; but many landlords, especially in cases of monthly tenants of the poorer classes, stipulate for payment in advance. In addition to what has been said above, it may be added that some security for the punctual payment of the rent is found in very summary and cheap remedies, provided by law, for ejecting the tenant for default in payment.

IX. My information on the subject of this question is merely general, and not sufficiently authentic to be relied on.

(signed) *J. Mandeville Carlisle*,
Counsel to Her Majesty's Legation.

(A.)

(With Mr. *Carlisle*'s Report, 5 June 1869.)

COPY of Section 12 of the Act of Congress, amending the Laws of the District of Columbia, &c. &c. 22 February 1867.

* * * * Chap. LXIV., s. 12.

AND be it further enacted, that the power claimed and exercised as of common right by every landlord, of seizing, by his own authority, the personal chattels of his tenant for rent arrear, is hereby abolished, and instead of it the landlord shall have a tacit lien upon such of the tenant's personal chattels, upon the premises, as are subject to execution for debt, to commence with the tenancy and continue for three months after the rent is due, and until the termination of any action for such rent brought within said three months; and this lien may be enforced—

1. By attachment, to be issued upon affidavit that rent is due and unpaid; or if not due, that defendant is about to remove and sell all or some of said chattels; or

2. By lodgment against the tenant, and execution to be levied on said chattels, or any of them, in whosoever hands they may be found; or,

3. By action against any purchaser of any of said chattels, with notice of the lien, in which action the plaintiff may have lodgment for the value of the chattels purchased by defendant, but not exceeding the rent arrear and damages.

—14 U. S. Statutes, p. 404, sec. 12.

(B.)

(With Mr. *Carlisle*'s Report, 5 June 1869.)

CHAP. XXX.

AN ACT exempting certain Property of Debtors in the District of Columbia from Levy, Attachment, or Sale on Execution. 5 February 1867.

BE it enacted, by the Senate and House of Representatives of the United States of America, in Congress assembled, that the following property, being the property of the head of a family or householder, shall be exempt from distraint, attachment, levy and sale on execution or decree of any court in the district of Columbia:

 Provided,

Appendix D.

United States.

Provided, however, that this exemption shall not interfere with the foreclosure of any mortgage or deed of trust executed before the passage of this Act, to wit:

All wearing apparel belonging to all persons, and to all heads of families, being householders; all beds, bedding, household furniture, stoves, cooking utensils, and so forth, not exceeding 300 dollars in value; provisions for three months' support, whether provided or growing; fuel for three months; mechanics' tools and implements of the debtor's trade or business amounting to 200 dollars in value, with 200 dollars worth of stock for carrying on the business of the debtor or his family; the library and implements of a professional man or artist, to the value of 300 dollars; one horse, mule, or yoke of oxen; one cart, waggon, or dray, and harness for such team; farming utensils, with food for such team for three months, and if debtor be a farmer, any other farming tools of the value of 100 dollars.

All family pictures, and all the family library, not exceeding in value 400 dollars; one cow, one swine, six sheep.

And no deed of trust, bill of sale, or mortgage upon any of said exempted articles shall be binding or valid unless signed by the wife of the debtor, if he be married and living with his wife; and these exemptions shall be valid when the said property is *in transitu*, the same as if the property were at rest.

Provided, however, that no property named and exempted in this Act shall be exempted from attachment or execution for any debt due for the wages of servants, common labourers, or clerks, except the wearing apparel, beds and bedding, and household furniture, and provisions for the debtor and family.—14 U. S. Statutes, pp. 389, 390.

Extract from Code of South Carolina.

An Act to protect Labourers and Persons working under Contracts on Shares of Crops.

Section 1. *Be it enacted by the Senate and House of Representatives of the State of South Carolina now met and sitting in General Assembly, and by the authority of the same,* That all contracts made between owners of land, their agents, administrators or executors, and labourers, shall be witnessed by one or more disinterested persons, and at the request of either party be duly executed before a justice of the peace or magistrate, whose duty it shall be to read and explain the same to the parties. Such contracts shall clearly set forth the conditions upon which the labourer or labourers engage to work, embracing the length of time, the amount of money to be paid, and when. If it be on shares of crops, what portion of the crop or crops.

Sec. 2. That whenever labour is performed under contract on shares of crop or crops, such crop or crops shall be gathered and divided off before it is removed from the place where it was planted, harvested, or gathered; such division to be made by a disinterested person, when desired by either party to the contract; and such disinterested party shall be chosen by and with the consent of the contracting parties. Whenever the parties fail to agree upon any disinterested party, or if complaint is made that the division has been unfairly made, within ten days after such division, it shall be the duty of the justice of the peace or magistrate residing nearest the place where such crop or crops are planted, harvested, or gathered, to cause, under his immediate supervision, such equitable division as may be stipulated in the contract. Such disinterested party, or justice of the peace, or magistrate shall receive a reasonable compensation for such service, to be paid by both of the contracting parties, according to their several interests, except in cases of an attempt to wilfully defraud the other by one of the contracting party; then such compensation shall be paid by the party so attempting to defraud the other; when such division has been made, each party shall be free to dispose of their several portions as to him, her, or them may seem fitting: *Provided*, that if either party be in debt to the other for any obligation incurred under contract, the amount of said indebtedness may be then and there settled and paid by such portion of the share or shares of the party so indebted, as may be agreed upon by the parties themselves, or set apart by the justice of the peace or magistrate, or any party chosen to divide said crop or crops.

Sec. 3. That whenever labourers are working on shares of crop or crops, or for wages in money or other valuable consideration, they shall have a prior lien upon said crop or crops, in whomsoever hands it might be. Such portion of the crop or crops to them belonging, or such amount of money or other valuable consideration due, shall be recoverable by an action in any court of competent jurisdiction.

Sec. 4. That whenever such contract or contracts are violated, or attempted to be violated or broken, or whenever fraud is practised or attempted to be practised, by either party to such contract or contracts, at any time before the conditions of the same are fulfilled and the parties released therefrom, complaint may be made before a justice of the peace or magistrate, or may be carried before any court having jurisdiction in such cases, where the extent and character of the offence shall be determined. If the offending party be the landowner or owners, his, her, or their agent or agents, and fraud has been practised, or attempted to be practised, either in keeping any account or accounts between him, her, or them, and the other party or parties to such contract or contracts, or in the division of the

the crop or crops, or the payment of money or other valuable consideration, upon proof to conviction, such offender or offenders shall forfeit and pay a fine of not less than fifty ($50) dollars, nor more than five hundred ($500) dollars, or if it be a disinterested party chosen to make a division or divisions of crops hereinbefore provided, he, she, or they shall be liable to an action of trespass, and shall be tried in any court of competent jurisdiction, and on proof to conviction be fined in a sum not less than fifty nor more than five hundred dollars, or be imprisoned for a period not less than one month nor more than one year, at the discretion of the court. If the offending party be a labourer or labourers, and the offence consist either in failing wilfully and without just cause to give the labour reasonably required of him, her or them, by the terms of such contract, or in other respects shall refuse to comply with the conditions of such contract or contracts, or shall fraudulently make use of or carry away from the place where the crop or crops he, she or they may be working are planted, any portion of said crop or crops, or anything connected therewith or belonging thereto, such person or persons so offending shall be liable to fine or imprisonment, according to the gravity of the offence, and upon proof to conviction before a justice of the peace, or a court of competent jurisdiction.

Sec. 5. Any justice of the peace, magistrate or other officer before whom complaint is made, and whose duty it is to try such cases as is hereinbefore provided, who shall offend against the true intent and meaning of this Act, or shall refuse to hear and determine impartially all cases that may be brought before him under the provisions of this Act, and all peace officers whose duty it is to apprehend all offenders against the laws of the State who shall refuse to perform their duty in bringing to justice any and all offenders against this Act, shall be liable to a charge of malfeasance in office, and upon proof to conviction shall be forthwith removed from office, and fined in a sum not less than fifty nor more than one hundred dollars.

Sec. 6. All Acts and parts of Acts in any way conflicting with the provisions of this Act are hereby repealed.

Sec. 7. This Act shall take effect and have the full force of law from and after its passage.

In the Senate House the 18th day of March, in the year of our Lord 1869.

(signed) *Charles W. Montgomery,*
President of the Senate *pro tem.*

Franklin J. Moses, Junior,
Speaker of the House of Representatives.

Approved, the 19th day of March 1869,
Robert K. Scott, Governor.

EXTRACT from CODE of GEORGIA.

"BY Section 2260 of the Code of Georgia, it is provided that the landlord's lien for rent shall attach from the time of his levying his distress warrant, but it shall take precedence of no lien of older date, except as to the crop raised on the premises."

COPY from REVISED CODE of ALABAMA.

ADVANCES to MAKE CROPS.

Section 1858.—*Lien for Advances to make Crops.*—Whenever advances in horses, mules, oxen, or necessary provisions, farming tools and implements, or money to purchase the same, shall be made by any person to any other person in this State, and such advance shall be obtained by the latter to enable him to make a crop, and it shall be declared in a written note or obligation for the same, given by the person to whom such advance is made, that the same was obtained by him *bonâ fide* for the purpose of making a crop, and that without such advance it would not be in the power of such person to procure the necessary team, provisions, and farming implements to make a crop, the advance so made, or the amount thereof, shall be a lien on such crop and the stock bought or furnished with the money so advanced; and such lien shall have preference of all other liens, except that for the rent of the land on which such crop may be made.

Section 1859.—*Lien must be recorded.*—Any person taking a lien on the crop for advances as set forth in the preceding section, must have the same recorded in the office of the Judge of Probate of the country in which the person to whom the advance is made resides, within 60 days from the making of the same; and if he fail to have the same recorded, the lien shall be considered lost and forfeited.

Section 1860.—*Remedy.*—Any person having a lien on the crop and stock of another for advances to assist in making the crop, shall have the same rights and remedies to enforce such lien as landlords have in this State for the collection of rents.

Appendix D.

United States.

Of Attachments for Rent.

Section 2961.—*Landlord has a lien for the Year's Rent.*—A landlord has a lien on the crop grown on rented land, for rent for the current year, and is entitled to process of attachment for the recovery of the same, to be issued by any one of the officers named in Sections 2929, 2505 in the following cases, whether the rent be due or not at the time the attachment is sued out.

1. When the tenant is about to remove the crop from the premises without paying the rent.

2. When he has removed it, or any portion thereof, without the consent of the landlord.

Section 2962.—*Attachment to Collect Rent.*—Affidavit in writing being made of one of these facts by the landlord, his agent, or attorney, also that the amount claimed is or will be due for rent, or will be the value of the portion of the crop agreed to be received as rent, and bonds being given with surety and with conditions, as in other cases of attachment, process of attachment must issue as in other cases.

Section 2963.—*Levied on the Crop in the hands of the Tenant, or any one holding for him, or Purchasers, with Notice.*—The attachment may be levied on the crop in the possession of the tenant, or any one holding it in his right, or in the possession of a purchaser from him, with notice of the lien of the landlord.

Extract from Laws of Louisiana.

"An Act to amend and re-enact Article 3184 of the Civil Code.

Privileged Debts.

"Section 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana, in General Assembly convened, that Article 3184 of the Civil Code of the State of Louisiana be amended and re-enacted so as to read as follows:

Article 3,184. The debts which are privileged on certain movables are the following:

First. The appointments or salaries of the overseer for the current year, on the crops of the year and the proceeds thereof, debts due for necessary supplies furnished to any farm or plantation, and debts due for money actually advanced and used for the purchase of necessary supplies, and the payment of necessary expenses for any farm or plantation on the crops of the year and the proceeds thereof.

Second. The debts of a workman or artisan for the price of his labour on the movables which he has repaired or made, if the thing still continues in his possession.

Third. The rents of immovables and the wages of labourers working the same, on the crops of the year, and on the furniture which is found in the house let, or on the farm, and on everything that serves to the working of the farm.

Fourth. The debt on pledge which is in the creditor's possession.

Fifth. That of a depositor or the price of the sale of the thing deposited.

Sixth. The debt due for money laid out in preserving the thing.

Seventh. The price due on movable effects, if they are in the possession of the purchaser.

Eighth. The things which have been furnished by an innkeeper on the property of the traveller which has been carried to his inn.

Ninth. The carrier's charges, and the accessory expenses on the thing carried, including necessary charges and expenses paid by carriers, such as taxes, storage, and privileged claims required to be paid before moving the thing; and in case the thing carried be lost or destroyed, without the fault of the carrier, this privilege for money paid by the carrier shall attach to the insurance effected on the thing for the benefit of the owner, provided written notice of the amount so paid by the carrier, and for whose account, with a description of the property lost or destroyed, be given to the insurer or his agent within thirty days after the loss, or if it be impracticable to give the notice in that time, it shall be sufficient to give the notice at any time before the money is paid over.

"Sec. 2. Be it further enacted, &c., that the privileges hereinbefore granted to the overseer, the labourers, the furnishers of supplies, and the party advancing money necessary to carry on any farm or plantation, shall be concurrent, and shall not be divested by any prior mortgage, whether conventional, legal or judicial, or by any seizure and sale of the land while the crop is on it.

"Sec. 3.

" Sec. 3. Be it further enacted, &c., that all the privileges granted by this Act on the growing crop, in favour of the class of persons mentioned, shall be concurrent, except that in favour of the labourer, which shall be ranked as the first privilege on the crop.

" Sec. 4. Be it further enacted, &c., that this Act shall take effect from and after its passage."

(signed) *Duncan S. Cage,*
Speaker of the House of Representatives.

(signed) *Albert Voorhies,*
Lieut. Governor and President of the Senate.

Approved, 28th March 1867.

(signed) *J. Madison Wells,*
Governor of the State of Louisiana.

(A true copy.)
(signed) *J. H. Hardy,* Secretary of State.

Brought from the Lords, 22 July 1869.

SUPPLEMENTARY APPENDIX TO REPORT FROM THE SELECT COMMITTEE OF THE HOUSE OF LORDS ON THE LAW OF HYPOTHEC IN SCOTLAND.

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1869.

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I N D E X

TO

R E P O R T

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

ON THE

LAW OF HYPOTHEC IN SCOTLAND.

Ordered, by The House of Commons, *to be Printed*,
29 *July* 1869.

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ANALYSIS OF INDEX.

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I N D E X.

[*N.B.*—In this Index the *Figures* following the Names of the Witnesses refer to the Questions in the Evidence; those following *App.* and *Sup. App.* to the Pages in the Appendix, and in the Supplementary Appendix, respectively; and the Numerals following *Rep.* to the pages in the Report.]

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ABERDEEN, EARL OF. Statement as to a provision having been inserted in all Lord Aberdeen's leases for the last three years in regard to fore-rents in the event of the right of hypothec being abolished, *Douglass* 375–381. 391–410——Similar rents obtained notwithstanding the provision as to fore-rents, *ib.* 376. 397–401——Considerable number of industrious tenants, with small capital, on Lord Aberdeen's estates, to whom the operation of the law of hypothec has been exceedingly beneficial, *ib.* 382–390. 415–422——Satisfaction of the tenantry with the present law, *ib.* 423.

Aberdeenshire. Conclusion as to the beneficial operation in Aberdeenshire of the law of hypothec, more especially in enabling men of industry and small capital to take farms, *Shepherd* 818–824——Great increase of cultivation in Aberdeenshire, the improvement being largely promoted by the law of hypothec, *ib.* 830–832. 840–842——Very little opposition in the county to the present law, *ib.* 833–837.

Widespread feeling among the small tenantry in Aberdeenshire against the present law, there being, however, a difference of opinion on the question, *W. McCombie*, M.P., 1680, 1681——Several instances in Aberdeenshire of landlords letting their farms at excessive rents owing to the artificial competition created by the present law, *ib.* 1685–1690. 1692. 1701–1704——Large quanty of land brought into cultivation in Aberdeenshire within the last fifty years, much of which should never have been cultivated, *ib.* 1731–1736——It frequently happens that the rents, through being oppressively high at first, are necessarily lowered after a time, *ib.* 1737–1742.

Evidence to the effect that if there had been no right of hypothec in Aberdeenshire, and if fore-rents had been demanded, farm labourers and other men of small capital would still have had ample facilities for competing for and cultivating small holdings, *W. McCombie* 2015 *et seq.*——Large quantity of waste land brought into cultivation in Aberdeenshire partly by small tenants; doubt as to fore-rents, if demanded, being much or any obstruction to the reclamation of waste land in the county, *ib.* 2020–2040——Very large increase in the amount of capital applied to the land in Aberdeenshire, *ib.* 2071.

ABOLITION OR AMENDMENT OF THE LAW:

Decided objection to any tampering with the law at the present time, there being no general dissatisfaction in Scotland on the subject, *Murray* 130. 272–274. 284, 285——Witness considers the law of hypothec advantageous, whilst its abolition would be very injurious to small tenants, *Douglass* 371 *et seq.*——Injustice to Scotland if the law of hypothec be altered or repealed without any alteration of the law of distress in England, *Brodie* 696. 710, 711——Probability of an abolition of the law of hypothec in Scotland soon leading to an abolition of the law of distress in England, *Bell* 1064–1067.

Petition by the Convention of Royal Burghs against Mr. Carnegie's Bill, *Hay* 1193, 1194——Equal objection to the abolition of agricultural hypothec as of urban hypothec, *ib.* 1195, 1196——Witness is opposed to a total abolition of the law of hypothec, and shows that he has derived great benefit from the operation of the law, *Mitchell* 1428–1430——Objection on several grounds to a repeal of the law, *Adam* 1567.

Witness, who is President of the Scotch Chamber of Agriculture, submits that the law should be totally repealed, *Clay* 721 *et seq.*——Witness gave evidence before the Royal Commission in favour of a modification of the law of hypothec, but in approval of the principle of the law; now submits reasons for its total abolition, *Goodlet* 846 *et seq.*——Statement that witness's approval of the principle of hypothec before the Royal Commission was partly drawn from him by the chairman of the Commission, *ib.*

Report, 1869—*continued.*

ABOLITION OR AMENDMENT OF THE LAW—continued.

868-872——Evidence strongly in favour of the abolition of the law as opposed to the principles of commercial legislation, *G. Hope,* 1207 *et seq.*——Consideration of the means of protection open to landlords in the event of hypothec being abolished, and of fore-rents not being required; belief that no special protection is required, *ib.* 1227–1246.

Expediency of abolishing the law rather than of trying to amend it, *Russell* 1364. 1422–1424——Partial character of the law of hypothec, and expediency of its abolition on this score, *W. McCombie,* M.P., 1708——Satisfaction to be given to mercantile men by a reasonable modification of the law if it cannot be abolished, *McNeel-Caird,* 1806. 1860——Belief that the abolition of hypothec would ultimately be beneficial to the landowner, *W. Hope* 1929——Improved status of the tenant by an abolition of the law, *ib.* 1930.1984——Decided opinion that the law should be abolished rather than amended or modified, *ib.* 1980.

Letter from Mr. John Wilson, dated 29th April 1869, submitting sundry conclusions in favour of an abolition of the law, *App.* 215–217.

Conclusions of the Committee adverse on several grounds to the abolition of the law; objection more especially in the interests of the smaller tenants, *Rep.* iii-vi.

See also *Act of* 1867. *Agitation for Abolition. Capital. Ejectment of Tenants. Emigration. Fore-rents. Landlords. Leases. Prompt Payment of Rent. Relations between Landlord and Tenant. Small Farms. Small Tenants. Urban Hypothec. Value of Land.*

Act of 1867. Adoption by the Act of 1867 with one exception, of the modifications suggested by the Royal Commission in the law, *Murray* 121–123——Non-adoption of the recommendation that the law must be used within three months of each termly or half-yearly payments of rent falling due, *ib.* 123, 124——Benefit to the tenant by the regulation that the law need only be used within three months of the whole year's rent falling due, instead of after each termly payment, *ib.* 153–157——Satisfaction expressed with the amendments carried into effect by the Act of 1867, *ib.* 261, 262.

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Hamburg. Official statement explanatory of the law of landlord and tenant in Hamburg, and the security of the landlord for the rent, *App.* 234.

Hay, William. (Analysis of his Evidence.)—Is Provost of Dundee, 1187, 1188——Petition by the town council of Dundee against any alteration in the law of urban hypothec, 1189——Prejudicial effect upon occupiers of house property if the law be repealed, *ib.*——Satisfactory working of the law in Dundee, its provisions being well known, and rents being collected without complaints against the law, 1189. 1191, 1192——Special security to be required by landlords if no longer protected by the law of hypothec, 1189, 1190——Petition by the convention of royal burghs against Mr. Carnegie's Bill, 1193, 1194——Equal objection to the abolition of agricultural hypothec as of urban hypothec, 1195, 1196.

Heritable Bonds. Explanation in detail upon the subject of the security possessed by holders of heritable bonds, as compared with the landlord's security under the law of hypothec; absence of analogy between the two cases, *McNeel-Caird* 1807-1818. 1828-1831. 1881-1888——Grounds for the opinion that the security or prior claim possessed by holders of heritable bonds in respect of moveables on the land should be abolished, *ib.* 1811-1820. 1881, 1882——Examination to the effect that the interest paid for money lent is not similar in principle to the rent paid for land, *ib.* 1837-1859.

Prejudicial effect of an abolition of the law of hypothec as regards the security possessed by the holders of heritable bonds, *Blackwood* 2104-2111——Conclusion as to the abolition of the heritable creditor's right of poinding the ground if the law of hypothec were abolished, *ib.* 2109-2111. 2142, 2143.

Hesse. Communication, in reply to questions submitted through the Committee, relative to the law of distress in Hesse, and the facilities possessed by landlords for the recovery of rents, *App.* 235, 236.

Higgins, Mr. Exception taken to certain evidence of Mr. Higgins before the Royal Commission, to the effect that manure merchants in England were not prejudiced by the landlord's right of distraint, *Cunningham* 1484-1486.

Holland. Official statement explanatory of the law of landlord and tenant in Holland, and the security of the landlord for the rent, *App.* 236, 237.

Hope, George. (Analysis of his Evidence.)—Is tenant of farms in Haddingtonshire, the rents being from 1,800 *l.* to 2,000 *l.* a year, 1204, 1205——Was a member of the Commission on Hypothec, 1206——Dissented from the report of the majority of the Commissioners on the ground that the law conferred an amount of preference in favour of landlords opposed to the established principles of commercial law; argument in support

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Hope, George. (Analysis of his Evidence)—*continued.*

of this conclusion, 1207 *et seq.*——Mitigation of the injustice of the law if assimilated to the law of distress in England and Ireland, 1210, 1211. 1231——Injustice of the law to the dealers in guano, seeds, &c., 1219.

Prejudicial effect of the law as tending to induce landlords to accept tenants with capital insufficient for the proper cultivation of the land, 1219–1226——Consideration of the means of protection open to landlords in the event of hypothec being abolished, and of fore rents not being required; belief that no special protection is required, 1227–1246——Inexpediency of fore-renting if hypothec be abolished, 1236–1246. 1251——Inaccurate valuation of land through the effect of hypothec in enhancing the rent, 1247–1250.

Adoption at present of fore rents in the case chiefly of grazing farms and dairy farms, 1252–1255——Statement as regards the recent letting of a farm of Sir George Suttie upon a forehanded rent, the old tenant having taken the farm again, 1256–1266——General practice in East Lothian of advertising the farms, when the sitting tenants do not agree to take them, 1259. 1284–1291——Doubt as to any widespread inconvenience to tenants if called upon to pay fore-rents; increased facility in such case of obtaining loans from their friends and bankers, 1260–1264. 1270–1274.

Injurious effect of the law upon large farmers as well as upon small ones, 1261, 1262——Fewer competitors for farms if fore-rented, 1267——Denial that tenants with capital at command are actuated solely by self-interest in advocating the abolition of hypothec, 1268, 1269——High interest paid by the tenant in the shape of increase of rent, the effect of abolishing the law being to cause a decrease of rents, 1275–1277——Probability of an abolition of hypothec being to the interest of the landlord, as there would be a more fair and salutary competition for the land, 1278–1283.

Grounds for the statement that the landlord has a claim for two years' rent, inasmuch as he can sequestrate in security as well as for what is due, 1294–1300. 1311–1318——With regard to the claim of the manure merchant being overridden by that of the landlord, the farmer doubtless knows that the crop is liable primarily to to the latter, 1301–1303——Opinion that the demands upon the landlord in respect of public burthens, &c., should not entitle him to a preference over all other creditors, 1304–1307.

Respects in which the English law is better than the Scotch law for the farmer, 1308–1312——Information relative to the number and class of tenant farmers examined before the Commission on Hypothec, 1319–1321——Absence of injury to the landlords by a slight decrease of rents, if they received payment at an earlier date, 1322–1324.

Hope, William. (Analysis of his Evidence.)—Is largely engaged in the sale of manure, and in farming, 1899–1901——Very serious loss entailed upon witness's firm, as manure dealers, by the operation of the law of hypothec, 1902–1907——Great advantage to the manure merchant of an abolition of the law, as enabling him better to know the risk of supplying any tenant, and as entitling him to share alike with the landlord in the event of the tenant's failure, 1907. 1915–1919——Way in which the landlord sometimes gets more than 20 *s.* in the pound when his tenant fails, 1908, 1909.

Advantage if the merchant were not discouraged by the law from assisting the tenant to continue his holding and improve his position, 1910–1914——Probability of tenants not being allowed to get in arrear with their rents but for the landlord's right of hypothec, 1915–1919——Varying outlay of tenants in respect of manure and rent relatively, in different parts of Scotland; instances of much larger expenditure on the former than the latter, 1920–1928. 1938. 1959.

Belief that the abolition of hypothec would ultimately be beneficial to the landowner, 1929——Improved status of the tenant by an abolition of the law, 1930——Attraction of more capital to the soil by abolishing the law, 1930. 1984——Conclusion as to the injustice of the landlord's priority of claim, 1931.

Examination in detail upon the question whether there is not analogy in principle between the preferential claim of a shipowner over the cargo in respect of freight and the claim of the landowner under the law of hypothec; grounds for dissenting from this conclusion, 1932–1969. 1990–2000——Question whether the shipowner's hypothec for his freight should not, as well as the landowner's hypothec, be abolished, 1962. 1967–1969——Important differences between urban hypothec and agricultural hypothec, there not being the same grounds of complaint against the former, 1970–1973.

Particulars of a recent case in which manure was supplied by witness's firm to a tenant, and was taken possession of by the landlord before it was unloaded, there being no redress for the firm and nothing left for them after the landlord's claim is satisfied, 1974–1979. 1985–1988——Decided opinion that the law should be abolished rather than amended or modified, 1980——Objection to a mere assimilation of the law in Scotland to the law of distress in England, 1981–1983——Obstacle to manure dealers protecting themselves by requiring tenants to show there was no arrear of rent, 1989, 1990.

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House Property. Depreciation of house property if the right of urban hypothec be abolished, *Whitton* 1586.——*See* also *Glasgow. Urban Hypothec.*

Hypothecation of Goods (*England*). State of the English law with respect to the hypothecation of goods as distinct from a lien upon them; possibility of hypothecation without possession, *James* 49-54——Necessity of possession in order to make a good hypothecation of all personal chattels, *Burton* 76.——*See* also *Law of Distress.*

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Improvements by Tenants. Difficulty as regards improvements by tenants when leases are near their termination, the expenditure occurring chiefly in the earlier period of the leases, *McNeel-Caird* 1821-1827.——*See* also *Cultivation of the Land.*

Ireland. Expediency of dealing with both Ireland and England as regards the law of distress, if it be decided to touch the Scotch law, *Brodie* 710-712.

Italy. Communication, in reply to questions submitted through the Committee, relative to the law of distress in Italy, and the facilities possessed by landlords for the recovery of rents, *App.* 237-240.

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James, Henry, Q.C., M.P. (Analysis of his Evidence.)—Is well conversant with the law of distress in England, 1, 2——Statement showing that the English law of distress, though regulated to a great extent by statute, exists by virtue of the common law, 3, 4——Non-existence until the reign of William and Mary, in 1690, of the power to sell things taken by distress for rent, 4, 5——Power since the time of Henry the Eighth and Queen Anne respectively, to take corn when cut, and growing crops, by way of distress, 6.

Details relative to the various matters subject to distress, the landlord having in all cases a prior claim, save in the case of extents, 7 *et seq.*——Explanation as to the priority of the claim of the owner of a ship when let for the purpose of carrying freight, 27-32——Opinion as to holders of bottomry bonds having a prior claim to that of the owner of the ship, 31.

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K.

Kilgour, William. (Analysis of his Evidence.)—Is a landed proprietor near Aberdeen, there being many small holdings on the property, 1197-1200——Decided advantage of the law of hypothec, as enabling industrious men of small means to take land, and as facilitating cultivation, 1201——Argument as to the just claim of the landlord to the rent or produce, as representing his property in the land, 1201. 1203——Industrious character of the grieves and small tenants in Scotland, the improved cultivation of the land being largely owing to the energy of this class, 1201.

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Landale, Thomas. (Analysis of his Evidence.)—Is a tenant of a farm in Perthshire belonging to the Earl of Wemyss; pays a rent of from 1,200 *l.* to 1,400 *l.* a-year, 1168–1171——Considers the law of hypothec exceedingly advantageous as enabling industrious men of small means to take farms and to extend their holdings by degrees, greatly to the improved cultivation of the land, 1173–1180——Exceptional instances of sequestration in Perthshire, 1177——Expectation that a quantity of land will go out of cultivation if the law of hypothec be abolished, 1180.

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Belief as to the landlords being injured by the law, *Goodlet* 855. 858——Probability of an abolition of hypothec being to the interest of the landlord, as there would be a more fair and salutary competition for the land, *G. Hope* 1278–1283——Several ways in which the landowner might be a loser if deprived of the right of hypothec, *Adam* 1567——Undue protection of the landlord, as compared with other creditors, by means of the right of hypothec, *Scott* 496–506——Argument as to the just claim of the landlord to the rent or produce, as representing his property in the land, *Kilgour* 1201. 1203.

Absence of any special provisions in Mr. Carnegie's Bill for facilitating the recovery by landlords of their rents, *McNeil-Caird* 1770, 1771——Way in which the landlord sometimes gets more than 20 *s.* in the pound when his tenant fails, *W. Hope* 1908, 1909——Conclusion as to the injustice of the landlord's priority of claim, *ib.* 1931.

Conclusions of the Committee as to the propriety of the landlord's priority of claim, *Rep.* iv, v.

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Large Farms. Great competition for large farms in Scotland; very little effect of the law of hypothec on this score, *Murray* 198–205. 241–248——An abolition of the law would be all to the advantage of the larger farms, *ib.* 198——Grounds for the statement that the law of hypothec operates in increasing the size of farms and in diminishing the number of tenants, *Cooper* 1140–1142. 1148–1154——Instances on Lord Airlie's property of the tendency to larger farms, *ib.* 1140. 1153——Injurious effect of the law upon large farmers as well as upon small ones, *G. Hope* 1261, 1262——Injurious effect of a system of fore-rents if applied to large farms, *Russell* 1396. 1409–1412.

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Statement showing that the English law of distress, though regulated to a great extent by statute, exists by virtue of the common law, *James* 3, 4——Non-existence until the reign of William and Mary in 1690, of the power to sell things taken by distress for rent, *ib.* 4, 5——Details relative to the various matters subject to distress, the landlord having in all cases a prior claim, save in the case of extents, *ib.* 7 *et seq*——Power of the landlord to distrain, or to employ anyone to distrain for him; the result being that great abuse and injustice frequently arise through the employment of unfit persons, *ib.* 55——Amended practice suggested in the execution of distress warrants, so as to prevent excess of distraint, *ib.*

Dissent from a statement by Mr. James as to the frequent employment of unfit persons in distraining, and the consequent evils; exceptional instances of abuse, *Burton* 60——Injurious effect upon landowners and upon trade if the right of distress were abolished in England, *ib.* 61–68——Details on various points relative to the operation and effect of the law of distress in England, *ib.* 80 *et seq.*——Very valuable operation of the law of distress, even where not put into practical execution, *ib.* 86——Liability of landlords to great hardship and fraud if deprived of the right of distress, *ib.* 87–92——Beneficial effect as regards tenants through the power of the landlord to distrain, *ib.* 105.

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Less stringent character of the law in Scotland than in England, as regards seizure for the rent of land, *Murray* 125–129——Explanation of the chief points of distinction between the law of distress in England and the law of hypothec in Scotland, the former being in some respects more harsh than the latter, *Lord Advocate* 288–290. 299–301——Respects in which the law of distress in England is more unfavourable to the tenant than the law of hypothec in Scotland, *Brodie* 713——Respects in which the English law is better than the Scotch law for the farmer, *G. Hope* 1308–1312.

Absence of power in the landlord in England to prevent the disposal of the crop before the rent becomes due, this being the main difference between the English and Scotch laws on the subject, *Rep.* iii.

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Lawyers. Advantage of the law, chiefly to the legal profession, *Goodlet* 855. 860. 892.

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Grounds for objecting to the adoption in Scotland of a proposed clause in the Irish Land Tenure Bill of 1866, making distress for rent illegal, unless the land is held under lease, providing that distress may be resorted to, *Lord Advocate* 307–318——Practice generally of granting nineteen years' leases in Scotland, *Douglas* 436–439——System of nineteen years' leases adverted to as having been mainly owing to the law of hypothec, *Brodie* 670, 671. 678——More stringent conditions in leases as to the mode of farming, if the right of hypothec be withdrawn, *ib.* 686–688——Necessity of long leases in the interests of Scotch agriculture, whilst such leases could not be maintained if the landlord had not security for his rent, *ib.* 695.

Advantage of the system of long leases to the landlord, as inducing tenants to expend capital on the land, *Cooper* 1166——Expected continuance of the practice of nineteen years' leases, even though the law of hypothec were repealed, *ib.* 1166, 1167——Probability of leases being done away with if the law be repealed, *Landale* 1186——Effect of abolishing the law in leading to short leases, *Kilgour* 1203.

Improbability of an abolition of hypothec preventing leases being given, *Cunningham* 1537, 1538——Tendency of a repeal of the law, as regards agricultural subjects, to prevent leases being given, and thus to militate against good farming, *Whitton* 1587——Approval of provision for the protection of the landlord on the death of the tenant if the right of hypothec be withdrawn, *Adam* 1573–1576——Facilities of the landlord for protecting himself in cases of bad tenants succeeding to good tenants during the currency of the lease, *W. McCombie*, M.P., 1648–1652.

Apprehension lest a total abolition of the law would operate as a check upon the beneficial system of long leases, *McNeel-Caird* 1750, 1751. 1768——Belief that in course of time landlords would be just as ready to grant long leases as they are now, *ib.* 1751. 1768——Decided objection to any provision that a break should occur in the lease in the event of the death of the tenant during its currency; necessity in such case of a system of compensation for tenants' improvements, *ib.* 1801–1805——Proposition that in any case no hypothec be allowed save when leases are granted, *ib.* 1865.

Grounds for concluding that an abolition of the law of hypothec would not lead landlords to substitute yearly tenancies or short leases for nineteen years' leases, *W. McCombie* 2071——Opinion as to the tendency of an abolition of the law to prevent the granting of long leases, *Blackwood* 2114.

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Lien. Impossibility of any lien existing without possession, actual or constructive, *James* 48, 49.

Louisiana (*United States*). Documents explanatory of the law of Louisiana on the subject of landlord and tenant, *Sup. App.* 8, 9.

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McCombie, William (Member of the House). (Analysis of his Evidence.)—Is tenant of several farms, the rents of which amount to about 1,100 *l.* a year, 1634–1636——Strongly condemns the law of hypothec, 1637, 1638——Effect of the law in inducing landlords to accept tenants with little or no capital, and in producing artificial competition, 1638. 1683–1685——Power of the landlords to demand fore-rents if the law of hypothec were abolished; check to competition if such demand were made, 1639. 1743——Effect of an abolition of the law in greatly reducing competition from men without capital, 1639–1643. 1653–1656. 1693–1700.

Expected reduction of rents in the case of rack-rented properties, but not of fairly rented estates, by an abolition of the law and by a system of fore-rents, 1643–1647. 1701–1704——Facilities of the landlord for protecting himself in cases of bad tenants succeeding to good tenants during the currency of the lease, 1648–1652——Operation of the present law considered in reference to the taking of land by farm servants; grounds for concluding that on the whole this class are not benefited by the law, 1653 *et seq.*

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McCombie, William (Member of the House). (Analysis of his Evidence)—*continued.*

Decided approval of farm servants taking farms, but only when they have sufficient capital, 1660–1664. 1676——Opportunities of farm servants for obtaining loans from other sources but for the priority of the landlord's claim; advantage of such loans when compared with the enhanced rents under the law of hypothec, 1664–1679. 1691, 1692 —— Instance of failure of a tenant and of the creditors generally being promised 2 s. in the pound, whilst the landlord is paid in full, 1664–1667——Belief that the law has the effect of keeping the poor man always poor, 1678——Explanation that witness is not against forehanded renting, though he doubts whether landlords would ever adopt it, as it would lessen competition, 1679. 1743.

Wide-spread feeling among the small tenantry in Aberdeenshire against the present law, there being however a difference of opinion on the question, 1680, 1681——Several instances in Aberdeenshire of landlords leting their farms at excessive rents owing to the artificial competition created by the present law, 1685–1690. 1692. 1701–1704—— Advantage of discouraging the competition of men who have little or no capital, 1692–1700. 1713–1717.

Indifference of tenants without capital to all claims except that of the landlord, 1705 —— Reference to the prejudicial effect of the repeal of the corn laws upon farmer's capital as showing the great individual hardship which may arise from legislation for the general good, 1705–1707——Partial character of the law of hypothec, and expediency of its abolition on this score, 1708——Injustice of a statement that the large farmers wish to turn out the small farmers and to occupy their holdings, *ib.*

Advantage if landowners would appoint their factors from their own tenants instead of from lawyers in towns, the system of town factors being a great evil, 1708 —— Expediency of the landlords requiring their tenants to keep the farms properly stocked, 1708–1714. 1723–1726——Suggestion that the sequestrations be made public, 1708——Careful consideration necessary upon the question of reserving existing contracts if the law be abolished, 1718–1720.

Belief that there is not more than half the capital on the land that there ought to be, 1730. 1743——Large quantity of land brought into cultivation in Aberdeenshire within the last fifty years, much of which should never have been cultivated, 1731–1736—— Hardship to tenants in farms being valued by land surveyors instead of by practical farmers, 1737.

Grievance in the unduly high rents exacted under the present law, it being frequently found necessary to reduce the rents subsequently, 1737–1742——Anticipated operation of fore-rents in raising the status of the tenantry, 1743——Effect of the law of hypothec in ruining credit on small farms, *ib.*——Explanation that witness has no objection to fair competition, 1744, 1745.

McCombie, William. (Analysis of his Evidence.)—Occupies a farm in Aberdeenshire, and is Editor of the "Aberdeen Free Press," 2001–2003——Denial that the law of hypothec operates favourably to the small tenants, 2004–2006——Ample number of practical men sufficiently provided with capital for taking small holdings in Aberdeenshire, 2006, 2007. 2016. 2026. 2032——Contemplated payment of rents six months after entry, and so on every six months, as a satisfactory arrangement if the law of hypothec be abolished, 2008–2013——Concurrence in the view that the law fosters fictitious competition, 2014.

Evidence to the effect, that if there had been no right of hypothec in Aberdeenshire, and if fore-rents had been demanded, farm labourers and other men of small capital would still have had ample facilities for competing for and cultivating small holdings, 2015 *et seq.*——Large quantity of waste land brought into cultivation in Aberdeenshire, partly by small tenants; doubt as to fore-rents, if demanded, being much, or any, obstruction to the reclamation of waste, 2020–2040——Increased facility in procuring credit but for the landlord's right of hypothec, 2025, 2026.

Probable tendency of fore-rents to cause men to take smaller farms, 2026——Opinion in favour of more small holdings, 2027——Much less capital applied to the land in former years, 2034, 2035. 2071——Considerable expenditure by the tenant in reclaiming waste land, the outlay being generally made under a nineteen years' lease, 2036–2042—— Opportunities of the landlord for ascertaining whether his small tenants are contracting obligations, or are operating with borrowed money; very little speculation, however, on the part of the small tenantry, 2043–2048. 2062–2070 ——Higher rents yielded by small rather than by large farms, there being, however, greater trouble in collection in the former case, 2049, 2050.

Consideration of the practice as to the erection of buildings by small tenants; varying arrangements as to the payments allowed for these at the end of the lease, 2051–2061 ——Very large increase in the amount of capital applied to the land in Aberbeenshire, 2071——Extensive use of guano and of bone manures, but for which the productiveness of the land and the rent would be very much less than it is, *ib.*——Grounds for concluding

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cluding that an abolition of the law of hypothec would not lead landlords to substitute yearly tenancies or short leases for nineteen years' leases, 2071.

Machinery. Different opinions upon the question of there being a hypothec over the machinery in manufactories, *Lord Advocate* 293.

McNeel-Caird, Alexander. (Analysis of his Evidence.)—Is Procurator Fiscal of Wigtownshire, 1746——Has had considerable experience in connection with the law of hypothec, 1748——Concurs with Mr. McCombie that the law has had the effect of creating much unnatural competition for land, 1750——Mischief also of the law as put into operation by injudicious factors, *ib.*——Apprehension, however, lest a total abolition of the law would operate as a check upon the beneficial system of long leases, 1750, 1751. 1768. ——Belief that in course of time landlords would be just as ready to grant long leases as they now are, 1751. 1768.

Examination relative to the means and facilities now possessed by landlords for the ejectment of leaseholding tenants for non-payment of rent; belief as to the remedy against the tenant being more than sufficient, and as to there being no necessity for protracted litigation, 1752–1766——Opinion that a clause for insertion in each lease might be so framed that a landlord could re-enter without legal process if the rent were not promptly paid, the law of hypothec being abolished, 1762. 1765–1769——Absence of any special provisions in Mr. Carnegie's Bill for facilitating the recovery by landlords of their rents, 1770, 1771.

Evidence to the effect that though the ordinary creditors of any tenant may readily ascertain the amount of his rent, they cannot judge therefrom as to the amount of his liabilities, or the question of his solvency, 1772–1797——Fallacy of the valuation roll as a test of the solvency of any tenant, 1796, 1797——Instances of annual sequestration of tenants, to the great injustice of the ordinary creditors; these, however, are exceptional cases, 1797–1800.

Decided objection to any provision that a break should occur in the lease in the event of the death of the tenant during its currency; necessity in such case of a system of compensation for tenants' improvements, 1801–1805——Frequent instances of the landlord being paid in full, whilst other creditors get little or nothing, 1806——Satisfaction to be given to mercantile men by a reasonable modification of the law, if it cannot be abolished, 1806. 1860.

Explanation in detail upon the subject of the security possessed by holders of heritable bonds, as compared with the landlord's security under the law of hypothec; absence of analogy between the two cases, 1807–1818. 1828–1831. 1881–1888——Grounds for the opinion that the security, or prior claim, possessed by holders of heritable bonds in respect of movables on the land should be abolished, 1811–1820. 1881, 1882——Expediency of exception in the case of farm servants' wages, as regards priority of claim of creditors, 1820.

Difficulty as regards improvements by tenants when leases are near their termination, expenditure occurring chiefly in the earlier period of the leases, 1821–1827——Respects in which urban hypothec is free from objections which apply to agricultural hypothec, 1832, 1833——Statement that the landlord, the tenant, the manure merchant, seed merchant, and others, being all engaged in a common adventure (the cultivation of the land), it is not fair that the landlord should have such exclusive security, 1832–1836——Examination to the effect that the interest paid for money lent is not similar in principle to the rent paid for land, 1837–1859.

Suggestion that if the law be not abolished it be modified, by giving the landlord a per-centage of preference over other creditors, as by giving the former 15*s.* in the pound when the latter get 10*s.*; 1860. 1864——Evil at present of the want of community of interest in the bankrupt's estate, 1860——Inference from the small number of sequestrations that landlords need not have much fear for their rent if hypothec be abolished, 1860–1863——Proposition that, in any case, no hypothec be allowed save when leases are granted, 1865.

Comment upon the course sometimes pursued of offering farms by public tender and of selecting particular men as tenants, on condition of their paying the highest rent offered, 1866–1874——Unreasonable competition created by the law, 1868——Statement as to excessive rents not being eventually to the interest of the proprietors, 1871–1874——Instance of the ruinous effect of the undue competition fostered by the law, 1875——Facility of procedure suggested for compelling tenants to keep sufficient stock if the law of hypothec be abolished, 1875–1879——Remedy now available if a tenant does not employ proper labour on the land, 1880.

Explanation and approval of the former system of "booin" in the west of Scotland; advantage if the farmers who employed the booers had had some legal right over the produce, 1889–1896——Belief that the right of hypothec originated in a state of things in which the landlord gave not only the land but the stock and implements, 1896–1898.

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TO

REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

ON THE

LAW OF HYPOTHEC IN SCOTLAND.

Ordered, by The House of Commons, *to be Printed*,
29 *July* 1869.

367—II.

Under 4 *oz.*

REPORT

FROM THE

SELECT COMMITTEE

ON

SEEDS ADULTERATION BILL;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
19 *July* 1869.

Wednesday, 23*rd June* 1869.

Ordered, That the Seeds Adulteration Bill be read a second time, and committed to a Select Committee.

Monday, 28*th June* 1869.

Select Committee nominated of—

Mr. Henry Brand.	Mr. M'Lagan.
Sir Michael Hicks Beach.	Sir Henry Selwin-Ibbetson.
Mr. Clare Sewell Read.	Mr. Morrison.
Mr. Shaw Lefevre.	Mr. Cogan.
Mr. Collins.	Mr. Backhouse.
Mr. Cross.	Mr. Welby.
Mr. Norwood.	

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Tuesday, 6*th July* 1869.

Ordered, That Mr. *O'Neill* and Dr. *Playfair* be added to the Committee.

Wednesday, 7*th July* 1869.

Ordered, That Mr. *Clare Sewell Read* be discharged from further attendance on the Committee, and that Mr. *Pell* be added to the Committee.

Monday, 19*th July* 1869.

Ordered, That the Committee have power to report the Minutes of Evidence taken before them to The House.

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REPORT.

THE SELECT COMMITTEE to whom the SEEDS ADULTERATION BILL was referred:——HAVE considered the said Bill, and have taken Evidence thereon, which they have agreed to Report to The House; and have gone through the Bill, and made Amendments thereunto.

19 *July* 1869.

PROCEEDINGS OF THE COMMITTEE.

Thursday, 1*st July* 1869.

MEMBERS PRESENT:

Mr. Welby.	Mr. Brand.
Mr. M'Lagan.	Sir H. Selwin-Ibbetson.
Mr. Cogan.	Mr. Norwood.
Mr. S. Lefevre.	Mr. Morrison.
Mr. C. S. Read.	Mr. Backhouse.

Mr. WELBY was called to the Chair.

The Committee deliberated.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 5*th July* 1869.

MEMBERS PRESENT:

Mr. WELBY in the Chair.

Sir H. Selwin-Ibbetson.	Mr. Cogan.
Mr. Brand.	Mr. Shaw Lefevre.
Mr. Norwood.	Mr. M'Lagan.
Mr. Backhouse.	Mr. Cross.
Mr. Morrison.	Sir Michael Hicks Beach.

Mr. *Charles Sharpe* and Mr. *Frederick Kennedy* severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 8*th July* 1869.

MEMBERS PRESENT:

Mr. WELBY in the Chair.

Mr. Brand.	Mr. O'Neill.
Sir H. Selwin-Ibbetson.	Mr. Norwood.
Mr. Backhouse.	Mr. Morrison.
Mr. Shaw Lefevre.	Sir Michael Hicks Beach.
Mr. Pell.	Mr. M'Lagan.
Mr. Cogan.	

Mr. *Frederick Kennedy* further examined.

The

The Committee deliberated.

Mr. *Michael Andrews*, Jun., and Mr. *George John Alexander* severally examined.

Mr. *Charles Sharpe* further examined.

Mr. *James William Mackey* and Mr. *Andrew Murray* severally examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 12*th July* 1869.

MEMBERS PRESENT:

Mr. WELBY in the Chair.

Mr. Collins.	Sir H. Selwin-Ibbetson.
Dr. Playfair.	Mr. Shaw Lefevre.
Mr. M'Lagan.	Mr. Cross.
Mr. Brand.	Mr. O'Neill.
Mr. Cogan.	Mr. Pell.

Mr. *John Thompson Burnell*, Dr. *Stevenson Macadam*, and Mr. *Daniel Nash*, severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 15*th July* 1869.

MEMBERS PRESENT:

Mr. WELBY in the Chair.

Mr. Shaw Lefevre.	Mr. Cross.
Mr. Pell.	Mr. Cogan.
Mr. Brand.	Mr. Morrison.
Dr. Playfair.	Sir Michael Hicks Beach.
Mr. O'Neill.	Mr. Collins.
Mr. Backhouse.	Mr. M'Lagan.
Mr. Norwood.	

Mr. *Henry Cutler* and Mr. *Joseph Kitchen* severally examined.

The Committee deliberated.

Mr. *Joseph Kitchen* further examined.

The Committee deliberated.

Resolutions to be proposed by Mr. *Morrison*, read as follows:—

"1. That the Committee, having heard the evidence brought before them, are of opinion that the existence of the evil which the Bill seeks to remedy has been clearly established.

"2. That the remedy, as proposed in the clauses of the Bill, would prove inoperative.

"3. That, if operative, it will not prove beneficial to the consumer, as the probable effect would merely be to substitute the mixing with nett seed of inferior seeds, and naturally dead seeds in place of killed and dyed seeds.

"4. That it is impossible to deal, by legislation, with the practice of mixing seeds naturally dead with nett seeds.

"5. That a cheap and easy remedy is in the hand of the consumer, as has been shown by the experience of the Farmers' Club in Scotland."

Motion made, and Question, That the Committee, having heard the evidence brought before them, are of opinion that the existence of the evil which the Bill seeks to remedy has been clearly established—(Mr. *Morrison*)—put, and *agreed to.*

Motion made, and Question proposed, That the remedy, as proposed in the clauses of the Bill, would prove inoperative—(Mr. *Morrison*).—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words, "The Committee do now proceed with the consideration of the clauses of the Bill"—(Sir *M. Hicks Beach*)—instead thereof.—Question put, That the words proposed to be left out and part of the Question.—The Committee divided:

Ayes, 4.	Noes, 7.
Mr. Shaw Lefevre.	Mr. Brand.
Mr. Norwood.	Sir M. Hicks Beach.
Mr. Morrison.	Mr. Collins.
Dr. Playfair.	Mr. Cross.
	Mr. M'Lagan.
	Mr. Backhouse.
	Mr. O'Neill.

Words added.—Main Question, as amended—put, and *agreed to.—Resolved,* That the Committee do now proceed with the consideration of the clauses of Bill.

Preamble *postponed.*

Clause 1, *agreed to.*

Clause 2, *postponed.*

Clause 3.—Amendment proposed, after the word "shall," in page 1, line 24, to insert the words "with intent to defraud"—(Mr. *Collins*).—Question, That those words be there inserted.—put, and *agreed to.*

Another Amendment proposed, after the last amendment, to add the words "or to enable another to defraud any person"—(Mr. *Collins*).—Question, That those words be there added—put, and *agreed to.*—Clause, as amended, *agreed to.*

[Adjourned till Monday next, at Twelve o'clock.

Monday, 19*th July* 1869.

MEMBERS PRESENT:

Mr. WELBY in the Chair.

Sir H. Selwin-Ibbetson.	Mr. Backhouse.
Mr. Cross.	Mr. M'Lagan.
Mr. Collins.	Mr. Norwood.
Mr. Brand.	Mr. O'Neill.
Mr. Pell.	Mr. Morrison.
Mr. Shaw Lefevre	Mr. Cogan.
Dr. Playfair.	Sir Michael Hicks Beach.

Clause 4, amended, and *agreed to.*

Clause 5.—Amendments made.—Amendment proposed, after the words "dyed seeds" in line 16, to insert the words "or old seeds"—(Mr. *Norwood*).—Question put, That those words be there inserted.—The Committee divided:

Ayes, 7.	Noes, 6.
Mr. Shaw Lefevre.	Mr. Brand.
Mr. Cross.	Mr. Collins.
Mr. Norwood.	Mr. M'Lagan.
Mr. Morrison.	Sir H. Selwin-Ibbetson.
Mr. Backhouse.	Mr. Cogan.
Mr. O'Neill.	Mr. Pell.
Dr. Playfair.	

Amendment proposed, after the last amendment, to insert the words "or seeds of an inferior value"—(Dr. *Playfair*).—Question, That those words be there added—put, and *negatived.*

Question

Question put, That the Clause, as amended, stand part of the Bill.—The Committee divided:

Ayes, 11.	Noes, 3.
Mr. Brand.	Mr. Shaw Lefevre.
Sir M. Hicks Beach.	Mr. Morrison.
Mr. Collins.	Dr. Playfair.
Mr. Cross.	
Mr. Norwood.	
Mr. M'Lagan.	
Sir H. Selwin-Ibbetson.	
Mr. Cogan.	
Mr. Backhouse.	
Mr. O'Neill.	
Mr. Pell.	

Clause 6.—Amendments made.—Question put, That the Clause, as amended, stand part of the Bill.—The Committee divided:

Ayes, 5.	Noes, 9.
Mr. Norwood.	Mr. Brand.
Mr. Morrison.	Sir M. Hicks Beach.
Mr. Cogan.	Mr. Shaw Lefevre.
Mr. Backhouse.	Mr. Collins.
Mr. O'Neill.	Mr. Cross.
	Mr. M'Lagan.
	Sir H. Selwin-Ibbetson.
	Mr. Pell.
	Dr. Playfair.

Clause 7, amended, and *agreed to.*

Clause 8, *postponed.*

Clauses 9–11, amended, and *agreed to.*

Clauses 12–14, *agreed to.*

Postponed Clause 8, *agreed to.*

Several new Clauses added.

New Clause brought up, and read the first time, as follows:

"Any person selling or causing to be sold any seeds with which any killed seeds, dyed seeds, or old seeds shall have been mixed, shall be deemed guilty of an offence under this section, who shall not, upon the sale and delivery of any of such seeds, state in print or by legible writing upon each package thereof that they are sold as mixed seeds and not as pure seeds, and who shall not in the invoice of such seeds delivered to the buyer thereof insert a statement in print or in legible writing to the same effect."—(Sir *Michael Hicks Beach*).—Question put, That the clause be read a second time.—The Committee divided:

Ayes, 6.	Noes, 7.
Sir Michael Hicks Beach.	Mr. Brand.
Mr. M'Lagan.	Mr. Shaw Lefevre.
Mr. Morrison.	Mr. Collins.
Mr. Cogan.	Mr. Cross.
Mr. Backhouse.	Mr. Norwood.
Dr. Playfair.	Mr. O'Neill.
	Mr. Pell.

Postponed Clause 2 (Interpretation of terms).—Amendment proposed, after the word "Act," in line 11, to insert the words "the term 'seeds' means any grain or seed for the purpose of sowing"—(Mr. *Norwood*).—Question put, That those words be there inserted.—The Committee divided:

Ayes, 5.	Noes, 6.
Mr. Shaw-Lefevre.	Mr. Brand.
Mr. Norwood.	Sir Michael Hicks Beach.
Mr. Morrison.	Mr. Collins.
Mr. Backhouse.	Mr. Cross.
Mr. O'Neill.	Mr. Cogan.
	Mr. Pell.

Clause amended, and *agreed to.*

Preamble *agreed to.*

Bill, as amended, to be reported.

Ordered, To Report, together with the Minutes of Evidence.

EXPENSES OF WITNESSES.

NAME OF WITNESS.	Profession Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
George John Alexander -	Seed merchant -	Dublin - -	7	5 9 -	7 7 -	12 16 -
James William Mackey -	- ditto - -	- ditto - -	3	5 9 -	3 3 -	8 12 -
Michael Andrews, jun. -	- ditto - -	Belfast - -	4	3 19 -	4 4 -	8 3 -
				TOTAL - - - £.		29 11 -

MINUTES OF EVIDENCE.

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MINUTES OF EVIDENCE.

Monday, 5th July 1869.

MEMBERS PRESENT:

Mr. Backhouse.
Sir Michael Hicks Beach.
Mr. Henry Brand.
Mr. Cogan.
Mr. Cross.
Mr. Shaw Lefevre.
Mr. M'Lagan.
Mr. Morrison.
Mr. Norwood.
Sir Henry Selwin-Ibbetson.
Mr. Welby.

WILLIAM EARLE WELBY, Esq., in the Chair.

Mr. Charles Sharpe, called in; and Examined.

Mr. *C. Sharpe.*
5 July 1869

1. *Chairman.*] You are, I believe, a Seed Merchant?—Yes.

2. Carrying on business at Sleaford, in Lincolnshire?—Yes.

3. And you have been engaged in that business for a good many years?—Yes, all my life.

4. I think, if I recollect right, that you were one of the first persons that called public attention to this question of the adulteration of seeds?—Yes.

5. Do you recollect at what date it was that you did it?—I called the attention of the seed trade to it on the 30th of May 1868, and with the permission of the Committee I will read the letter which I wrote to Mr. Nash: "Sleaford, May the 30th, 1868. Dear Sir,—I think the time has arrived when something should be done to discountenance the use of killed seed, and as the journeys are now about to commence, I address you, that the subject may receive proper consideration before the beginning of another season. I feel sure the trade would consult their own interest by giving up this practice of using killed seed, and I believe they are far too respectable a class of men to desire its continuance, if means could be devised for doing entirely away with it, which might easily be arranged by a joint action on the part of the London wholesale houses, and just now there is a favourable opportunity for the movement. It is impossible to express in a letter all that can be said on this subject, and I should feel very much obliged if you would lend your great influence and experience in effecting so desirable an object, by asking two or three of the trade to meet, that we might discuss the best manner in which this alteration in the present system could be arranged. This ought to be done in the course of a week, and I would attend to state more fully my views. I have thoroughly made up my mind as to the course I shall pursue for the future; but I have no desire to parade my views, and I would rather see the London trade take the initiative, and remove a disgrace and a scandal to all concerned in it, and I believe a great loss to the industry and capital engaged. I think I am at liberty to say that anything the London houses might think proper to adopt would also be adopted by the country wholesale houses. I shall regret very much if this matter does not receive the attention of the London trade, for I feel that the time is coming when a practice that is viewed with so much disgust, and is so well ventilated and discussed, must come to an end, and therefore I think it is better that the trade should themselves discontinue it, than that its discontinuance should be forced upon them by the public. You are at liberty to show this letter to any of the large wholesale turnip houses. Please ascertain their views, and let me have a line from you. You will notice my object is so far as to discontinue the use of killed seed. I am, dear Sir, your obedient servant, *Charles Sharpe.*—D. Nash, Esq., London."

6. The consequence of that letter was, that there was a meeting of leading persons connected with the trade?—Mr. Nash wrote to me to say that he would confer with some of the wholesale houses, and that there should be a meeting. A meeting did take place, which I was invited to attend, to state more fully my views, and the letter was read to the meeting, and the whole matter was discussed; and there was a very strong expression of feeling that the practice of using killed seed should be done away with; and I may say from the assistance and encouragement that I received from some of the houses, such as Waite, Burnell & Company, Messrs. Carter & Company, and Messrs. Hurst & Son, and Mr. Child, a general meeting of the trade was called at the London Tavern. Mr. Nash took the chair, and resolutions were adopted to discontinue the use of killed seeds, and it was generally understood that the practice

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of selling net seed was to come into operation on the 1st of March 1869; at least the meeting was adjourned until the third Monday in March 1869, at 2 p.m., due notice of the same to be given. But it was perfectly understood that that meeting was for the purpose of carrying a resolution that net seed was for the future to be sold only.

7. Was this movement made in consequence of a Report from the Royal Horticultural Society, or previous to it?—The Horticultural Society had not made any movement so far as we knew. The report of the Horticultural Society did not appear until the following October, and it was in June that the meetings took place in London. It is due to the trade to say, that although it has been stated that the Horticultural Society had made the first move in this step, that is not so; the trade themselves undertook and endeavoured to put a stop to it long before the Horticultural Society made any movement at all, so far as their publications.

8. I think the fact was that the Royal Horticultural Society and yourselves were both carrying on an agitation (if I may use that word) simultaneously, but without reference to each other, though with the same object in view?—Exactly so.

9. Will you be so good as to explain to the Committee what this system of adulteration of seeds is, and how it is carried on, and generally what its effects are?—With regard to the system of seeds, the principal evils consist in these, that rubsen, or small inferior samples of rape, are killed by a process of steaming, and then kiln-drying for mixing with English-grown turnip seed; and the inferior samples of clover seeds are dyed and coloured for adulterating clover seeds of a much higher value; and trefoil, a cheap and inferior quality of clover, is killed and dyed for adulterating red clover and cow-grass: these constitute the principal; the Brassicas, which include all the various cabbages and round seeds, the same process is carried on as with turnip.

10. I think you have said that the adulteration is by a process of artificially killing the seed?—Yes.

11. By the principle of steaming, in the first place?—Yes; and then, of course, to restore the seed to its natural state, it is kiln-dried, for the purpose of mixing with genuine seed.

12. Is that a new practice in the trade?—No, it is a practice that I found when I came into the business, and I think it was in existence many, many years before then.

13. Can you say how many years you have been engaged in the trade yourself?—Well, I can say that the firm which I belong to has been in business for more than 50 years; and I think during the whole of that period it has been the practice of the trade to mix killed seeds with genuine turnip seed.

14. Is your trade, may I ask, wholesale or retail?—My trade is principally wholesale; farmers living in our neighbourhood come and fetch seed, but ours is principally a wholesale trade.

15. How is the wholesale trade conducted in turnip seed?—In turnip seed, and in all the garden seed trade, everything is done, I may say, by a system of confidence; there are no samples shown. At this time of the year generally, or about the month of June, travellers are sent round for the purpose of collecting the accounts of last year, and taking orders for the forthcoming season, and I believe that it has been generally the practice that, unless there has been any stipulation, seeds have been sold of a reduced growth, that is seeds (as the term is used in the trade) "as the trade use them." If any parties have had any wish to have seeds genuine (which has not been known except only in the case of some of the very best and largest houses throughout the kingdom) they probably may have stipulated for net seed, and of course they have got net seed; but the general business of the trade has been to supply seeds of reduced growth if it has not been stipulated to the contrary. In the clover seed trade it is usual to sell by sample; in rye-grass also, and all that branch of the agricultural seed trade, it is usual to sell by sample.

16. Is your own business principally concerned in the turnip trade?—I am engaged in all branches of the seed trade, both in turnip seed and clover; more largely in the agricultural part of the seed trade.

17. Can you speak with equal authority, then, on both branches of the trade?—Yes; I think there is no part of the trade that I am not acquainted with.

18. Do you know whether, at any time, any attempts have been made, by association among the seed merchants themselves, to put an end to these practices?—Yes; I believe it has been attempted several times; in Scotland it was attempted, I think, in 1849; and I am quite sure, from the names that are attached to an association, the prospectus of which is before me, that if anything could have been done by themselves it would have been done there, because I notice that they are quite the leading men of Scotland connected with that association; and when I look at the rules and go through the whole thing, I certainly think that if anything could have succeeded by way of joint action on the part of the trade, it could have been carried out by that association.

19. Are those the rules of that association (*handing a Paper to the Witness*)?—Yes.

20. It is an association called the North British Seedsmen's Association?—Yes; and those are rules of the North British Seedsman Association, instituted the 14th of June 1849. When I look at the names of the office-bearers, they are the very first men in Scotland; but I think the association soon came to grief.

21. Mr. *Brand.*] It was a movement confined to Scotland?—It was a movement confined to Scotland; but to all that would join. I do not know that they would have refused anyone who had applied.

22. *Chairman.*] Is that association still in existence?—No, I do not think that it lived for more than a year, or, perhaps, two years. I cannot exactly speak to the date; but I have written down to a gentleman who was the treasurer of it at that time, and who furnished me with this copy of the rules, to know how long the association existed. I think I might venture to say that the closing of that association was in consequence of competition; that is to say, several of the wholesale houses were obliged to withdraw from the association in consequence of the severe competition of outsiders.

23. Are you aware of any other attempts in the same direction?—There was the attempt in London that we made in the autumn in connection with the letter which I read; and as the time approached

pproached for carrying the resolutions into effect, he leading men in London of the wholesale ouses came to the conclusion, from their own ob-ervations of what was going on then, that it would be impossible to carry them out, and that it would end in failure unless our hands were trengthened by a short Bill in Parliament, and t was in consequence of that opinion that the Bill which I have now before me was drawn up.

24. Then I collect from you, that, in your opinion, no efforts on the part of the trade themselves would be sufficient to put an end to this system of adulteration?—That is my opinion. I feel quite sure that if the trade had felt that by any efforts of theirs they could put an end to this practice, they would never have paraded their business before the country, and have come to Parliament, and asked for this Bill.

25. And do you go so far as to say that you think that nothing short of the interference of the Legislature can put an end to it?—I do.

26. Are you aware whether any legislation analogous in any way to this has taken place in any other trade?—There is the Hop Act, which has been very successful. I believe that there were frauds in the hop trade that the dealers had great reason to complain of, and I am told that the Hop Act of 1866 has been quite successful, and that there has only been one conviction. In fact, I believe the trade are perfectly satisfied with the operation of the Act.

27. That it has succeeded in putting an end to the system of adulteration?—It has put an end to the grievances which it was intended to remove.

28. You have stated that these seeds are manipulated in the way that you have described; where are those practices principally carried on; is it done by the seedsmen themselves, or are there separate establishments for the purpose?—I daresay, in some parts of the country, it may be done by the seedsmen themselves; indeed, I have no doubt of it; but there are large manufactories existing in London and other places for the purpose of preparing seed, killing and colouring seed.

29. Can you give the Committee any idea of the number of such manufactories?— Well, I think I know of four in London for that purpose; I think I can speak positively to four.

30. Can you say to what branches of the trade they are principally directed?—There are two for the killing of rubsen seed, or rather round seeds, and two for the clover seed trade

31. Do you know of any other in other parts of the country, or have you reason to believe that there are any others?—I do not know personally, but I have reason to believe that there are others.

32. Now, supposing that a Bill should be passed which should be effectual for the destruction of these manufactories, do you think that it would put an end to the evil complained of, or would it simply transfer the manipulation of these seeds to the other side of the water?—Well, of course, the doing away with the manufactories would be very acceptable to the seedsmen, and it would be a very great step towards getting rid of the evil practices; but I am afraid that when seed advanced to a very great price in this country, the seedsmen throughout the country who wished to carry on their business honestly might be injured by some members of the trade resorting to the practice of mixing seed abroad, and bringing it over here; and in case anyone in England should have a branch establishment on the Continent, he might evade the Act, and compete very severely with other English houses. As the transit is of so little consideration now with articles of great value, such as turnip seed, which sometimes is worth from 40 *s.* to 50 *s.* a bushel, it would be quite possible for a house in Paris or one in Hamburg, or in fact, in any part of Europe, to compete successfully with and to act most injuriously to the English trade, in case the Bill was confined strictly to the doing away with the manufacture here of dyed and killed seeds only.

33. But as the Bill now stands, any importation of these manipulated seeds from abroad is as much an offence as the killing of them in England?—Yes; I do think that the Bill as it stands now would meet all that is requisite for the trade.

34. Do you think that the Bill as it stands now would be operative?—Yes.

35. It has been said that there would be a very great difficulty in distinguishing doctored seed from seed which has died a natural death; do you agree in that view?—No, I do not. I think that doctored seed can be told by anyone who understands his business; and I am really of opinion that if a man cannot tell that, he does not understand his business.

36. Can you show any samples to illustrate that?—I have some samples here, and if it would not take up the time of the Committee too much, I should be very glad indeed to tell you by what means you can distinguish between killed seed and live seed, or seed that has died a natural death. This is a sample of killed rubsen seed or Indian rape (*producing a sample*). I would not say which it is, whether Indian or Mediterranean; at any rate it is killed for the purpose of mixing with Swede turnip seed.

37. Is this (*pointing to it*) what is technically known as "trio"?—Yes, that crushes very easily. You see those are all discoloured, every one of them; and not only that, but there is a very offensive smell about them. This is a sample of seed that is alive (*producing a sample*), which this is intended to be mixed with. Now about that there is a green appearance; about the other there is a dark appearance, which is known to the trade. This seed (*producing another sample*) is seed that has lost its vitality by age; it does not alter the colour of it inside. I have seen men crack 50 seeds and point out those killed. My warehouseman, or any of the men in my establishment, would detect it in case any had come into our establishment, killed seed, mixed with net seed.

38. Mr. *M'Lagan.*] Do you think a farmer would be able to distinguish between these different kinds of seed?—No; I merely produce these to show you that the difference can be told by those who understand their business, and that the Bill would be operative. I do not mean to say that anyone, or even a dealer in the country, would be able to tell it, but a person who thoroughly understood his business would be; a man having passing through his hands several bushels per annum would be.

39. *Chairman.*] Would a chemist be able to tell it?—I daresay he would by some process or other; but I do not pretend to be a chemist.

40. Mr. *M'Lagan.*] You said, did you not, that a country dealer would not be able to distinguish

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tinguish them?—There are some country dealers who do quite as much business as metropolitan dealers, and understand their business quite as well; but I am speaking now of a country dealer in a small way of business.

41. *Chairman.*] A great deal of the retail trade is in the hands of grocers?—Yes; grocers, ironmongers, chemists, corn-factors, and men who get the article as they want it.

42. Mr. *M'Lagan.*] But the greater part of the seed sold in the country is sold through such men?—Yes.

43. And as to these men, the middle parties, would they be able to distinguish?—No; they rely on the wholesale merchant, and they never test the seed they sell. Now this (*producing it*) is some seed that was delivered to me in 1867, and was entirely spoiled. There was a very large quantity of it. I think it got heated and damaged; its growth, when it came in, was not more than 40 per cent.; and although now it only grows something like 30 per cent., it has not altered inside, and you can distinguish it from killed seed.

44. Sir *Henry Selwin-Ibbetson.*] What is the difference in the price of the rape seed that they use for this killing process, and of sound turnip seed?—The rape seed has generally a more uniform price; it varies from 42*s.* up to 64*s.* per quarter; turnip seed will vary from 1*l.* a bushel to 3*l.* a bushel; sometimes I have known it 4*l.* a bushel, and I have sold it at less than 1*l.* a bushel; you may take it on an average that turnip seed is worth about three times as much as the article used for adulteration.

45. What is the expense of the kiln-drying?—There is no expense there; you get an increase in quantity. This, again (*producing it*), is some of the killed seed; that is quite dark and different from the heated seed; the skin is so thick it does not change the pulp.

46. *Chairman.*] Then, I think, I understand you that killed seed can certainly be distinguished by an expert from naturally dead seed?—Yes.

47. That naturally heated cannot be distinguished from good seed very easily?—Not by its appearance.

48. But that it can be distinguished from artificially killed seed?—Yes; so far as my experience is concerned, it is a very rare thing indeed to have seed heated in the way that corn is; if you understand me, it cannot be heated in the stack, because those who know anything about turnip seed know that if you put turnip seed in the straw together into a stack it is impossible for it to be heated. The seed must be heated by putting it in a heap before it is dry.

49. A question was asked you just now about the practice of the small country dealers; do they ever make any of these adulterations for themselves, do you think; for instance, do they ever grow any pure seed themselves, and then mix the trio seed with it?—I have no doubt that is practised.

50. Have you ever had occasion to know, of your own knowledge, that such things are done?—Yes; I know that orders are given sometimes for so much live seed, and so much trio seed, and the latter ordered by itself.

51. Do you think that any provision should be inserted in the Act as to fixing a limit of time within which informations should be laid?—That is very important, and it is very important to a branch of the business in London, namely, to the brokers. The seed trade have had several discussions upon that matter, and we did not agree upon any definite period which we should ask the Committee to fix, but we thought that we might state our views upon it. We should like as limited a time as possible as between the seller and the purchaser, for it might happen that dealers and brokers would be embarrassed by threatened proceedings when the payment was pressed, or the markets went against the purchaser.

52. But it would be necessary, for the protection of the public, that a certain space of time should be granted?—Yes; the class of people who generally buy from these men, I mean the brokers, are men that thoroughly understand their business, and therefore they can detect anything wrong by the appearance of the seed, if it is not a proper delivery, and consequently the time required would only be a few days.

53. Do you think that any system of inspection would be requisite to carry out the provisions of this Bill?—I think that it is not necessary; I think that the trade will have such a great interest in the carrying out of the Bill, that they will see to it, that there is no system going on in the country that is injurious to the trade; and I may say that it is intended to establish an association, the same as the hop merchants have, for the purpose of carrying out the provisions of the Bill. We think that it is very probable that inspectors might not practically understand the business, and that they rather might be a source of embarrassment than of usefulness.

54. I think you have already stated that, in your opinion, the portion of the Act which is comprised in the third clause, constituting merely the killing and dyeing of seeds an offence, would not be sufficient to put an end to this system of adulteration?—I think not; I think that the fourth clause at any rate should be retained.

55. And I may take it from you that the trade universally, or nearly universally, do honestly desire to put an end to this practice of adulteration?—They certainly do; I think that I may say, on behalf of nearly every seed merchant throughout the three kingdoms, that they are most anxious for this Bill; that they feel that there is a stigma upon the trade that the present generation are not at all responsible for, but which they inherited from those that were in the trade before them; that they have tried by every means in their power to put an end to adulterations; and that it is only because they have failed in the past, and because they feel that there would be a repetition of failure in any other attempt, that they promote this Bill. And, with the exception of two or three instances in the whole course of this movement, I have not found any opposition to it; and I believe that that opposition was due to the fact that they thought it might embarrass the trade and create confusion; but I believe that now that the provisions of the Bill are more fully explained to them, they are anxious that the Bill should pass.

56. Could the wholesale houses, as a rule, do you think, give up the practice individually of themselves, without any combined action?—The wholesale houses are principally in London, and it is my opinion, that if they were to give up the practice, the result would simply be to drive their trade into other parts of the country.

57. Would it then destroy their profits, supposing

posing that they were to buy nothing but genuine net seeds and send them out so; or in what way would they be injured?—I am perfectly convinced that no house could carry on the wholesale trade, without being driven entirely out of the market if it adopted the rule of sending out nothing but net seeds, that is to say, if the present system is carried on.

58. Do you think that these practices are increasing or diminishing in the trade?—I think that they are increasing.

59. It has been stated publicly that they are diminishing, and very nearly extinct; you do not agree in that?—No, that is a mistake; it has always been a secret practice up to within the last few years, and as the practices are becoming more generally known, they are becoming more generally adopted. The reason that they have not been carried to a greater extent before is, because they have only been known to a few of the leading seedsmen throughout the country; but it is my opinion, that as the trade become aware of these practices, they will become more generally adopted, because the temptation would be great from the profit that they would derive if the system of selling net seed were carried out by the London or country wholesale houses.

60. Then may I gather from you, that in your opinion, supposing that no Bill should be passed now, the publicity which has been given to these practices would increase rather than diminish the extent of the adulteration?—I think so; and I should be very sorry indeed for what part I have taken in this matter, if this Bill should not pass, because I think it would seem from publicity, and the means that have been taken for the purpose of obtaining this Act of Parliament, as if adulterations were sanctioned by those in authority; people would look upon it I think in this way—or, you have been to the House of Commons, and they will not put a stop to it; and as a matter of course, therefore, it is not wrong; it would seem to receive a kind of sanction, and would be increased.

61. The effect, in short, would be that they would have obtained a knowledge of how to carry on these adulterations, and they would be under the impression that the law was not strong enough to stop them if they took to it?—Yes.

62. Under the present state of the law, are there many actions brought against seedsmen?—There are not many actions; proof is rather difficult; the process is very tedious and very expensive, and the result very uncertain, and generally my experience is that there is either a compromise or that people are deterred from bringing actions on account of the great expense, the trouble, and the tediousness of the process; to bring an action now in a court of law against a seedsman is a very serious and a very expensive process.

63. Do you think that if the process were one of summary conviction instead of by civil action, the public generally would be disposed to avail themselves of the protection of such an Act?—Well, I do not know that any more law suits would arise from it, because I really think myself that the moral effect of this Bill would have a great tendency to root out all the evils; and I think that you have only to pass the Bill for that to be effected.

64. Will the trade derive much pecuniary advantage from the passing of the Bill?—The trade do not look upon it in that way at all; the trade will derive no advantage from it whatever, only the satisfaction of being able to do away with a system, that I believe all the trade thoroughly detest, and are most anxious to get rid of.

65. But would not the mere passing of the Bill, to some extent, destroy their profits?—I do not think so, I should say certainly not. The system, among the wholesale houses, is to sell reduced seed, consequently they give quotations with that in view, and as the system is general they simply quote it at the reduced price according to the reduced growth. Of course this particularly applies to the wholesale trade.

66. Then, I think that I rightly understand you to mean that their business would, in fact, be very much simplified by the passing of such a Bill as this, and that their profits would virtually remain the same as they do now?—Exactly so, their business would be very much simplified.

67. The President of the Board of Trade, the other day, in the debate on the second reading, described the flannel test of germination which had been recommended by the report of the Royal Horticultural Society. Will you give the Committee your opinion on that test?—All I can is this, that it is very important to the large wholesale houses that they should not be imposed upon by an inferior growth of seed, that is to say, by a large parcel of seed that does not grow up to what they consider it should do. But I do not suppose that any gentleman in connection with the wholesale trade would acknowledge that as, in any degree, a satisfactory process. The usual mode of carrying out trials in the seed trade is this, when a parcel of seed comes in, a sample is taken from each sack and handed over to a tester, a man kept specially on the premises for the purpose, and he counts a hundred seeds and puts them into a pot and on a certain day they are registered, and a house properly conducted would tell the growth of seed that they have supplied you with for 20 years, because it is properly registered and a proper account taken of it. But as for the flannel process I think I should not be satisfied with testing it by a process of that kind, and I may tell you that testing of seeds is a business entirely of itself; different men will get different results, and the slightest neglect in supplying proper moisture or uniform temperature would create a very great difference in results.

68. Are these practices of adulteration confined to England, or do they extend to Scotland and Ireland generally?—They extend all over, I believe.

69. Mr. *Shaw Lefevre.*] I understand you to say that you found this practice in existence when you came into the trade some years ago?—Yes.

70. I presume from that that your firm then practised it and have continued to practice it since then?—Yes; but not recently.

71. And your opinion is, that all the leading firms in London have also done the same?—Yes.

72. But I understood you to say also, that latterly there has been rather an increase; in other words, the practice has extended to other firms?—That is my opinion.

73. And to smaller firms?—Yes.

74. And it is rather now going into the retail trade?—I think so. In the discussion of this matter, and the correspondence that I have had,

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I have found that many that I thought were selling net seed are selling reduced seed.

75. You stated, that till recently the practice had been a secret one?—Well, it has been a secret one. Of course, the publicity of the last few months has done a great deal towards making it known, because it has been given out in all the papers.

76. But until recently it was not known to the general retail dealers?—Not to the general retail dealers nor to the general public.

77. Then, I think I understood you to say, that except in very rare instances you were not asked by the retail dealers for net seeds?—Only in certain instances.

78. The generality of retail houses asked you for seeds *simpliciter*, and you sold them these adulterated seeds?—Yes, as I understand you, a person would not ask for an adulterated article, but I believe that there was a kind of understanding, and that many of those who bought reduced seed, knew that they were buying such seed, although it was not stated at the time of the bargain. I believe it has always been a kind of suppressed matter in the bargain. It has not been mentioned expressly, but if a wholesale seedsman went into a country dealer's establishment and sold him a hundred bushels of turnip seed, or any other kind of seed, if it was not stipulated that it was to be genuine seed, I say that the system has been that he should have it reduced to 65 or 75 per cent.

79. But I understood you to say that retail dealers did not till recently know that the seed was adulterated in this manner?—When I say the retail dealers, I do not wish to be misunderstood, because there are here and there large establishments of retail houses in England, Scotland and Ireland, that would on no account buy anything but genuine seeds.

80. But the great bulk of the retail dealers did not till recently know of this practice. They bought seeds under the impression that they were genuine seeds, and yet were supplied with this inferior article?—I think so.

81. Has the practice extended in this way, that a larger quantity of this killed seed has been mixed with the genuine seed than formerly. I mean is the proportion greater now than it was?—I am not able to say that; but, of course, the trade very much increases as the land is brought into cultivation, and we all must admit that turnip land increases every year simply from the fact of drainage and better cultivation.

82. I do not ask that; but comparing your operations now with what they were when you first come into the trade, is the proportion of killed seed mixed with genuine seed greater than it used to be?—When I wrote the letter to Mr. Nash in 1868, we gave up adulteration. At the close of 1868, we said, "We will not send any more adulterated seeds out, let who may ask for them we do not supply them," and those were the instructions that we issued to our travellers in the commencement of the journeys of 1868. When I wrote the letter to Mr. Nash it was the close of the season, and at that time my travellers were going through the country, and I gave them instructions that nothing was to be sold but net seed, and that they were to inform our customers that we would not sell anything but net seed.

83. Taking the period immediately previous to that, had you been mixing a larger proportion of killed seed with genuine seed than formerly?—I do not know, for my trade was different from many, for this reason, that I had a large trade amongst houses that used nothing but net seed, and the consequence was that I sold a large proportion of net seed.

84. But when you sold seed that was not net, was the proportion larger in late years than in former years of the killed seed to the genuine seed?—I think so.

85. Had this practice extended to a different class of seed, also?—Yes; there are many other seeds that used not to be adulterated till of late years, because means have been discovered whereby they can be adulterated. If you wish to know whether there has been any diminution of adulteration, I do not think that there has been.

86. What I wanted to know was whether it was extended to other classes of seed?—I think so.

87. And have you yourself practised it with regard to other seeds than clover and turnip seeds?—Clover and turnip were the principal seed, certainly.

88. In what other seeds have you practised it?—With regard to peas and all those sorts of seeds they are not adulterated.

89. What were the other seeds which were adulterated in this manner?—Brassicas, broccolis and cabbages were just adulterated in the same way as turnip, and when alsyke is very dear it is adulterated with white clover by dyeing it, and giving it a green appearance.

90. Was your practice to send the seed to one of these manufacturers that you have referred to to mix it with the killed seed, or did you do that yourself?—We did it ourselves.

91. What was the proportion in which you mixed the killed seed to the genuine?—About one to three.

92. Did it vary from year to year?—It varied with the growth; sometimes seed will not bear anything; but you generally reduce the growth to about 70 or 75 per cent.

93. You tested it before sending it out, I suppose, in order to ascertain whether it came up to that standard?—Yes; there is a certain rule throughout the trade, that certain classes of seed will produce certain results, if they are kept up to a certain standard.

94. Do you agree with the Report of the Horticultural Society, that the practice of mixing old seeds with new seeds has also been a very deleterious one?—With regard to the old seed question, I do not think that there is much in that, for this reason—old seeds have accumulated in consequence of the use of killed seed, which has been much cheaper; but, in my opinion, by doing away with killed seed you would get rid of old seed. I have seed in my place now that is 10 years old that grows 10 per cent.; you could not say that it was dead seed; and you may take it for granted that no seedsman would have seed on his place in any quantity to be injurious at all to the public.

95. But, supposing that this old seed does exist in sufficient quantities to mix with the new seed, is that equally injurious with the other practice?—I think if you have old seed, and it does not grow, it is equally injurious with killed seed.

96. The Bill does not provide for that, does it?—The Bill does not provide for that; we have

ave no objection, however, to the dead seed question being dealt with by the Bill; but still t would be practically inoperative, because you vill see by what I have shown that you cannot letect it.

97. That you cannot detect the naturally dead eed from the genuine seed?—I do not think ou can; it is quite possible that you may find a erson come into this room and give you a samle of dead seed that has been injured in some way, and you could not tell it from killed seed; ut I tell you that I believe that in the case f seed that has died a natural death, if it as been properly harvested, the inside does not hange, and you cannot tell it from genuine eed.

98. You said that it was possible to tell the killed seed from the genuine seed, taking a handful of it into your hand, did you not?—No; only by crushing it.

99. Supposing that it is mixed with the genuine seed in the proportion, say of one to four, can you tell that the sample has been adulterated?—Yes, certainly; by the process that I have described.

100. And can you distinguish that case from the case of seed that is mixed with old seed?—No, I think not; only by testing its growth.

101. But it requires an expert to tell that?—Yes.

102. Do you think that the retail dealers generally through the country can tell it?—I do not know that the small retail dealers could, who have not been brought up to the business; but I certainly think that the large retail dealers would, who understand their business.

103. The fourth clause of the Bill is intended to meet the case of a person who sells the seed, knowing it to be adulterated in this fashion?—Yes.

104. What do you understand by the expression there "knowingly"?—I think that a person who had been brought up regularly to the business, and who was doing a large business, ought to know whether that seed was adulterated or not.

105. You think that a wholesale dealer in your position ought to know whether his seed is adulterated or not?—Yes.

106. And if it were adulterated you think that he would come within that fourth section?—Yes.

107. Take the case of a small retail dealer, what would you say then?—The word "knowingly" was put in in order that a man should not be punished who was ignorant of his business; and the seed trade really is carried on by many persons who carry on so many other branches of business, that it would be very hard upon them to convict them in a matter where they were not aware that they were committing any offence.

108. The question then of the meaning of the word "knowingly" would turn upon whether the dealer was a large one or a small one?—That does not exactly follow; there are many men who couple the seed trade with their own business, who have a very large business in seeds, and yet do not understand it thoroughly, but depend upon a wholesale merchant.

109. When did you first come to the conclusion yourself that this process of adulterating seed was injurious to the public?—I have had that opinion all my lifetime; at least when I say "injurious" I have had very strong objections to the system.

110. But it was only last year that you endeavoured to call the attention of the trade to this process, and tried to put a stop to it?—Well of course it was no use for one person by himself to endeavour to put a stop to a large system like this; but last year when in my associations with other seedmen thoughout the country, I heard them express their objections to the system of adulteration carried on, I did think that the time was ripe for doing away with the practice.

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111. And have you in fact discontinued it yourself?—We have not used any prepared seeds since the season of 1868.

112. I think you said that there were at least four manufacturers who were engaged in London alone in this process of killing and dyeing seeds?—I think so.

113. And you have employed them yourself to some extent?—I have not employed them all myself; I have employed some.

114. Can you give us any idea of the extent to which they carry on their operations?—No, I cannot; I am not quite clear about it, but I do not think that I was ever in any of their establishments in my life.

115. You do not know how many hands they employ, or to what extent their business is carried on?—I do not; I may have been in one, but I really forget whether I have or not; I would not speak positively upon that point, but I have no knowledge of the extent of them.

116. Mr. *Morrison.*] With regard to the limit of time for instituting proceedings under this Act, that of course would be reckoned from the time when the farmer would buy of the local dealer?—Yes; but my observations did not apply to that, but rather as between the country dealer and the broker, or the merchant in Mark-lane.

117. The shopkeeper buys of the wholesale merchant, and the wholesale merchant buys through a broker of the importing merchant?—Yes; of the importing merchant or the grower.

118. Do the wholesale houses always put any name or mark upon each packet of seed which they supply to the retail dealer?—Yes; I believe they always write on the inside the name of the seed and the quantity.

119. Do they put their label upon it?—Some may, and some may not.

120. There are four persons who would be concerned, and through whose hand the seed would pass; how would you be able to localize the offence?—It only passes through two hands; the merchant has his travellers in the country, and the country dealer buys of this merchant, and he looks to him to protect him; that is to say, that he looks to him to send him a good and genuine article, or at any rate he looks to him to send him what he sells him (that is in the clover seed trade, and so in the turnip seed trade); and if there were anything wrong in the seed, he would have the wholesale merchant to apply to, if it were not equal to what it was sold for.

121. I presume that the wholesale merchant will test everything that passes through his hands?—Yes.

122. Is there a large stock at present on hand in the hands of local shopkeepers, of this adulterated seed?—No; I think not.

123. Because this Bill is to come into operation this year, apparently?—I think that the Bill might come into operation on the first of October, and all the seed trade would be prepared for it. I think that there are no stocks of any

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consequence on hand to injure any one. You will remember that this subject has been before an association in London which is called the London Seed Association, and that they contemplated putting an end to the use of killed seed in the third week in March 1869; so that so far as regards the wholesale houses, they are pretty well prepared for the change.

124. If proceedings were taken against a retail shopkeeper under this Act, he would first of all plead that he had sold the seed just as he had bought it from the wholesale merchant?—Yes.

125. Then would the person laying the information be able to localize the offence?—The wholesale merchant, I think, could show to him where he bought the seed, perhaps the growth of it, and whether it contained anything that was prohibited by this Act or not.

126. And, I presume, that he would produce his record of testing in court?—Yes.

127. Would that be a sufficient protection for him?—I think that the evidence of a respectable merchant, and the proofs furnished by his registered trial-book, and the evidence of the men that he had engaged in his business, would be quite sufficient, and would be equal to any evidence that could be brought to the contrary.

128. I understand you to contemplate an association of large seedsmen, who would take on themselves the functions of a public prosecutor?—Of course, in the absence of a public prosecutor, the seed trade must take it up.

129. I see that the penalty does not go to the informer, as is often the case in penal enactments of this sort?—With regard to the legal clauses, I do not pretend to understand them.

130. May I ask how long the process of testing the seeds takes, whether it is possible for a farmer to test his seeds before sowing them?—With reference to a farmer, it is only just the *élite* of the farmers that can test their seeds; they cannot test them unless they keep a hothouse and a gardener, or have a frame; it cannot be done in a kitchen window, because the temperature there varies very much, and, of course, the result varies.

131. It might be done by an association like the Royal Agricultural Society, might it not?—Then, how many seeds does a farmer require at a time? the quantities would be very numerous; he orders the seed only the day before he wants it perhaps, because, very likely, in many counties he only knows the day before that he can sow a certain piece of land with a certain seed, and then he runs off to the nearest shop to get the seed. I have here the rules of an association formed at Kelso, but they have never done much in that way; of course, with regard to manures, that is another matter altogether.

132. I understand that the institution of farmers' clubs in Scotland has not checked adulteration in the seed trade, has it; certainly it has in manures?—It is very difficult to check, indeed; I do not think that anything can check this system of adulteration, except by such a Bill as this.

133. Are seeds ever killed for any other purpose of trade, for dyeing or anything of that kind?—I am not aware of it.

134. I want to call your attention to the fact that a person by this Bill would be punishable for having killed seed in his possession, even if it is not intended to sell it?—I think that is provided for in clause six.

135. Mr. *Shaw Lefevre.*] I understand clause six only to exempt for a penalty in special cases; it does not exempt a man having the killed seeds in his possession, though he does not intend to use them for agricultural purposes?—Yes.

136. Mr. *Morrison.*] With reference to publishing the name of a person convicted a second time, you propose to publish it in a local newspaper?—Yes.

137. Would it not be better, as they do in France, to put up his name in his own shop or warehouse?—That would be a more severe punishment certainly.

138. Mr. *Backhouse.*] Is it the practice of the trade to guarantee at all the genuineness of their seeds; do you, for instance, guarantee seeds as genuine?—It is not the practice.

139. You are not asked to guarantee seeds?—Sometimes we are.

140. If you quote prices, do you quote prices for net seeds and other seeds also, or only for net seeds?—We never used to quote them separately; if a man asks for net seed, we quoted the net seed price to him, and he has the net seed; if he does not ask particularly for net seed, and had no information that he buys net seed, of course the quotation is then given for seed as it is used in the trade.

141. Unless the customer asks you specially for net seed, the trade goes on the foundation of adulterated seed?—Yes.

142. Do you think that this Act could be carried out without some system of inspection?—Yes.

143. That it would be operative without inspection?—Yes.

144. And do you think that it provides a sufficient remedy for a farmer who has bought seeds and finds that they do not grow, that he would be able to arrive at the real party who supplied the seeds, if he bought them of a small dealer in a town?—I think so.

145. Mr. *Norwood.*] I think that you have very candidly and frankly told the Committee that this system of adulteration has been almost universally prevalent amongst the large dealers?—I particularly wish it to be understood that I mean amongst the large wholesale dealers.

146. And I think you stated that you yourself have caused seed to be killed, in order to mix with the genuine seed?—Certainly; we used to do our business the same as other people; according to the system in the trade.

147. There is very little demand for net seed, I suppose?—Well, in the regular way of business, I do not know that there is a great demand for net seed.

148. The farmers, as a rule, like to buy the cheapest article that they may fancy will answer their purpose?—Well, the farmers did not know of the adulteration; it was not put before them. When they go to a seed stand, they ask for so much turnip seed; they do not ask whether it has been adulterated or not; they simply go to a man that they have confidence in, and take what is given out to them.

149. But I understand that you have for some time now, since the early spring of last year, given up selling adulterated seed, and have sold pure seed?—Yes.

150. Have you found that your efforts to establish the sale of pure seed have been properly appreciated

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preciated by the farmers and small dealers?—I believe that I should not be able to continue in my business with my present system, or I shall have to return to the system of adulteration, if the Bill does not pass. So far as regards the wholesale trade, I am satisfied that I should be driven out of the market by competition.

151. I presume from that that there is no great desire on the part of either the farmer or the small dealer to obtain pure seed?—I should not like to say that. I do not think that they sufficiently understand it.

152. But, if I am correctly informed, you have been ventilating this subject for some time: I see that you have taken an active part in large meetings in Lincolnshire on this point, and you have written to the "Times"?—Yes.

153. And your exertions have been of a very extensive character?—Well, my exertions have been principally confined to the trade.

154. But you have published papers?—Yes; I have published papers. I have given every publicity that I could to the subject.

155. And yet, notwithstanding that publicity, you do not find that desire for pure seed, the genuine article, which one would have expected would have resulted from your efforts?—So far as I am concerned, I have not noticed any difference from my efforts. I do not think that I can get more money for my article than others get for the adulterated article.

156. Under those circumstances, do you think it desirable that the Act of Parliament should force an article on the public which they do not seem to care to have?—I think that it is very necessary that an Act of Parliament should be passed to do away with fraud, and it is fraud to sell killed rubsen seed for pure turnip seed.

157. I am taking a low view of the subject now, of course; but supposing that there is not a demand for the article, and the people are satisfied with the article that they now obtain, do you think that it is wise for the Legislature to force, by the pressure of law, a demand for an article when that demand does not exist naturally?—Well, those are considerations that require some little time to answer. You are going into very deep political questions. I come before you as a practical man of business. Upon that point I am not anxious to hold an argument on political economy.

158. Do not you think that the case might be met by selling seeds of various degrees, and marking the article as pure when it was pure?—I do not think so; we have not arrived at that stage yet.

159. And you think that it is wrong, in point of fact, to permit a man to sell a seed which is not pure, at the same time saying that it is not pure; do you consider that you yourself would be wrong in offering me a parcel of turnip seed and saying, "Now, I cannot warrant that turnip seed pure, I think that it is adulterated;" do you see any moral turpitude, or any impropriety at all, in a dealer selling any article he pleases, if he fairly describes it?—If a man describes it, of course he is not practising any deception.

160. But I think, by your Bill (because the Bill is one which you support), you positively prevent a man selling any seed that is not pure, under any pretence?—No, we do not do that; the Bill prohibits the sale of manufactured seeds, seeds that are not naturally grown.

161. Which, I understand you, is the chief adulteration?—It is the chief adulteration, certainly; we consider this Bill aims at putting an end to fraud in the seed trade; and really the object of the promoters of the Bill has been for the purpose of putting down fraud as a system, not to restrict or embarrass business by putting in too many clauses, and following out the recommendations of the Horticultural Society on the dead seed question.

162. The Bill has come from the House to this Committee, to inquire into the form in which it should be acceptable to the House, and we have to consider in what form the Bill ought to be presented to the House, and of course we shall have the advantage of the evidence of yourself and other gentlemen on that point; but if this Bill were passed, and became law as it now stands, it would absolutely prohibit the sale of any seed not pure, under a penalty, would it not?—What do you call pure, I would ask; would you call dead seed not pure?

163. I will take your own point; seed mixed with any killed or dyed seed?—I would prohibit that; it is the intention of the promoters of the Bill to do away with selling that description of seed.

164. Is it practicable to buy seed in the first instance quite pure?—It is. Of course the value of seed is the growth of it; that is to say, the more it grows the less the quantity that will do. Take, for instance, the high-priced clover seed. It is very much better for a man to give 10*s.* a stone for seed that grows 80 per cent., than to give 8*s.* a stone for seed that only grows 40 per cent.; and of course through the process of preparing the sample by colouring, it loses very considerably in its growth; and, if you will allow me to make the remark, you must admit, that to the agricultural and horticultural community, and to the public generally, all this seed that is killed is mere waste to the country, custom has imposed upon the seedsman a great annoyance, and of course the seedsmen throughout the country do not want to be bothered with a system which, at any rate, is not creditable to their business, and is worthless to the country.

165. Is there any other mode of adulterating seeds except by mixing with pure seeds kiln-dried or dyed seeds, or old seeds?—No, I know of no other.

166. You think that provisions against killed and dyed seeds will fully meet the case?—Yes; 300 copies of the Bill were printed, and one sent to every seedsman of any importance throughout the country, and the seedsmen, so far as we have been able to ascertain, accept it, and the farmers accept it.

167. You are evidently extremely well acquainted with this trade, and I ask you this: in your opinion, do the provisions to prevent the admixture of kiln-dried or dyed seeds exhaust the possibility of adulterating seeds?—I think so.

168. You know no way at the present time of adulterating seeds except by one of those two practices alluded to in this Bill, or by mixing the dead seed that is not germinating?—No.

169. You are not acquainted, I think, with the operation of the flax-seed trade in Lincolnshire; do you grow any flax seed?—We grow some flax seed, but the quantity that is grown in Lincolnshire is only grown for seed. It is a very increasing business, and it is largely grown in Lincolnshire, and sent from there to Ireland for seed.

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170. You do not sow foreign seed?—No, we generally sow seed that is grown in our neighbourhood.

171. Mr. *M'Lagan.*] The honourable Member for Hull asked you just now whether your trade had increased or diminished since you began to sell unadulterated seed, and I think you answered him that it had rather diminished than otherwise?—I do not know that it has altered much; I do not think it has increased at all.

172. What means did you take of publishing the change in your trade?—We put in every sale that we made to the trade. When our travellers went out last year, we told them, when we quoted the price, "This is for the net seeds." I do not think we put it into our published catalogues, but in offers that we made we put at the top "Net seed."

173. Do you sell with a guarantee?—No.

174. Do you not think that if you had offered this seed with a guarantee to the farmer, he would have preferred it to the adulterated seed?—No, I do not think so. I think that the farmers have connections among the country dealers, and they would not leave them.

175. Do you think that if any gentleman whom they had a connexion with brought two kinds of seed of the same price to them, and said that one was adulterated and the other not, they would prefer the adulterated?—No; I do not think that they would ever buy an adulterated article if it was offered to them as such. Of course, in many other articles, such as cake, it is offered in various qualities; but that is not the case with seed, only in few instances.

176. You have traced the failure of your new system to your being in a minority; that you were the only one offering the pure seed, whilst hundreds were offering the adulterated against you?—I would not say that; because I believe there may be others in the trade that have adopted the same as myself; therefore I should not like to say that I was the only one.

177. Regarding the mixing of the new and old seed, is not that very extensively done, and knowingly done?—No, I think not; I think that most seedsmen endeavour to get the old seed out of stock. Seed will continue to grow, and be as good as new seed for, at any rate, I may venture to say, two or three years; and a seedsman's stock is not so large but what he can always bring in the front of his warehouse, and dispose of those which have been the longest in the house.

178. You had some seed 10 years old, you said?—Only about two bushels.

179. Can you not tell old seed from new seed?—Yes, you can tell it by its outside appearance; it betrays its character to a certain extent; that is, in clover seeds.

180. The old turnip seed is not so glossy in appearance as the new?—Exactly so.

181. What means are taken in London, and perhaps in the country too, to make the old seed look like new?—There is a process of cleaning; and sometimes it is done by using a little oil and water.

182. But do you not think that that is as culpable as mixing dead seed with new seed?—That was a matter that occupied a great deal of consideration, and we thought that as dirt sometimes accumulates upon seed that may be quite good, and may give as good a result as new seed, we would not include it in the Bill; because it is sometimes necessary to adopt the process even with seed that has been in the warehouse only a short time, that is a little oil and water. I have known mites, that is a small insect, get upon seed and stick so closely that it was very difficult, by the ordinary process of blowing, to get them off; whereas a little oil and water will give the seed a cleanly and decent appearance. I do not think it is used in the trade for the sake of what I may call deception, but merely for the sake of sending out a cleanly-looking seed.

183. But still the dealers have it in their power to use that as a means of deception?—Certainly.

184. You do not think it is extensively done?—I do not think it is.

185. I am sorry to say it is common in my own experience; but you are not aware of it?—I daresay it is done in the country, where things have been left over for a little time and got dusty; more in that way than by people regularly engaged in the business.

186. Do you see any objection to including it in this Bill?—I should not recommend it; it might be a source of embarrassment to many honest dealers. We gave up the practice of using oil with our seeds, and it arose from a very simple circumstance; we sent a farmer one day some seed that oil had just been used upon, and the oil and dirt stuck so upon the wheels, that it stopped the drill; and since then we have given it up, and we have had great complaints from people in consequence, because their seed has not had the appearance that they think it ought to have.

187. But although the introduction of a clause of that character into the Bill would be an embarrassment to the honest dealer, it would be a terror to the dishonest dealer?—I do not think there is much in that; I think that the less you encumber the Bill the better. As a member of the trade, I have no great objection to it; indeed it was originally in the Bill, but it was taken out because we thought it might encumber the Bill, and prove vexatious and annoying without effect.

188. Do you not think that that source of adulteration would increase if we simply put a stop to the other kinds of adulteration mentioned in the Bill?—I think not; a question arose when the deputation waited upon the Board of Trade, with regard to buying seeds and keeping them until such time as they would be dead. Now, as a commercial speculation it would be ruinous, it would be some eight or ten years before seeds could be so used, and the interest of the money would make them far more costly than genuine seeds.

189. You say that your tester put this seed which you had had for ten years, into a pot; was that an ordinary flower-pot with earth?—Yes.

190. And when he came to count the number of seeds that had germinated, could he easily distinguish them from the earth?—Yes; he pulled them out; in turnip seed, in three days you have the result of the trial.

191. You do not approve of the plan of testing them by means of an appliance of flannel?—No, certainly not; I do not suppose that any seedsman in the country adopts a system of that kind. We should consider it very unsatisfactory if a man found fault with seeds he had had from me, and said that he had tested them by flannel only; I should simply laugh at him.

192. I think you said that no chemist could tell

ell the difference between killed seed and genuine eed?—I do not think I said that.

193. Do you think that a chemist could?—I hink anybody could tell it, if he had once been hown; if you were to notice it particularly you ould tell it yourself; if you were to take 100 eeds, and 25 of those had been killed, and you vere to crush them, I think you could take the 25 out, and say "these were killed."

194. Has it any effect upon the chemical composition of the seed?—I have no doubt of it, but I have not consulted a chemist upon that matter.

195. But you are perfectly sure, at all events, that the difference could be distinguished by means of a microscope?—Yes, certainly.

196. You stated, did you not, that at present the proof is very difficult of distinguishing the killed from the genuine seed?—If you mean by the outside appearance, it is so, you cannot tell from that; I would not undertake to do so. I do not think anyone could tell it from having the seed in the hand unless it was crushed; of course with regard to clover seed, that could be easily told by its appearance.

197. I was going to ask whether if it was so difficult to prove it in the case of a civil action, it would not be quite as difficult to prove it in the case of a criminal action?—No, I think not, because I have only said that it is difficult to detect it without a certain process; of course if you go into a case of trial, whether it is by the civil or the criminal process, you will have a proper expert who understands his business, and therefore there would be no difficulty.

198. But I understand now, that the trade intend to take the matter up themselves, after this Bill is passed?—I have had some conversation with members of the trade, who I am sure are most anxious with myself that this Bill shall be a practical measure, and shall remove what it is intended to remove, and we all agree that it will be necessary for something of that kind to be done; and there is no doubt it will be carried out.

199. Then supposing the Bill is not passed, would you not take the matter up yourselves?—I should certainly not do any more myself in the matter, because I am quite satisfied that after the repeated failures which have taken place, it would be only an attempt which would fail again.

200. I think you stated that the trade intended to put a stop to it themselves before bringing in this Bill?—Yes, the original intention of the meeting at the London Tavern and the previous meeting, was not to apply to Parliament; but after the trade were unanimous in their desire to put a stop to the adulteration, after great deliberation, they came to the conclusion that it would be ineffectual, unless their hands were strengthened by an Act of Parliament.

201. Then the object of this Bill is to strengthen the hands of the association of the trade, and make the trade more respectable, so to speak?—That is so; I believe that the trade throughout the country wish it to be an end to this matter; and I do not think that there are half a dozen men in England, Ireland, or Scotland, but are anxious that the Bill should pass.

202. I think you stated that it had only recently been known that this killed seed was mixed with the genuine seed?—That is to say, publicly known.

203. So far as you know, that was the case?—So far as I know, it was not a thing that we regularly disclose to everybody.

204. Are you not aware of papers having been published in Scotland, about 20 years ago, exposing this system?—I am aware of that, because I have had some communications from Scotland, and I know that that was done at the formation of that association, the North British Association, some 20 years ago; but it was soon forgotten, and the old system was established again.

205. An honourable Member asked you if it was not a fact, that notwithstanding the formation of the Farmer's Association, in Scotland, to protect themselves from adulteration, that association has failed, in so far as the adulteration of seeds is concerned. I think you mentioned that, in so far as you know, it has failed?—Yes.

206. Can you tell me what farmer's association, in Scotland, it was that was formed for the protection of the farmers from the adulteration of seeds?—There was an association formed in Kelso, for instance, of which I have the rules here.

207. Will you read over the prospectus of that association, and see if the adulteration of seeds is mentioned?—The fifth rule is, "No manures shall be analysed or tested at the expense of the association unless a guaranteed analysis shall have been received from the seller; and no food or seeds shall be tested unless a written guarantee shall have been received that the articles are pure and genuine, except as mentioned in article sixth." I know this prospectus was sent to me; I had a communication from Mr. Mien, of Kelso, who was on our deputation, and as Mr. Mien is also one of the promoters of the Bill, I believe that he is ready at any moment, if the Committee wish for his presence, to come from Scotland; he has been here to promote the passing of the Bill.

208. Therefore you cannot speak personally on that matter?—I cannot speak from personal knowledge, that is merely a prospectus sent to me; but I apprehend that if Mr. Mien had thought that that association would do all that was necessary, he would not have spent time and money in promoting a Bill of this kind.

209. Mr. *Cross.*] Have you got that clause here which related to using the old seeds, and which was in the Bill originally, as I understood you?—We did not put a clause in with regard to the old seeds; but I think some words were put in that would prohibit the use of oil in the cleansing of the seeds.

210. But you have no other objection than you have stated to that being introduced into the Bill?—No, I have no other objection, but I think it would be unnecessary.

211. Supposing that I buy 100 *l.* worth of turnip seed, out of that 25 *l.* worth would be bad seed, as I gather from you?—No, that does not follow.

212. I should, at any rate, get 75 *l.* worth of good seed?—Yes.

213. Therefore there would be 25 *l.* to account for?—Yes.

214. Now out of that 25 *l.* the profit from the adulteration would be two-thirds, call it 16 *l.*?—Yes.

215. So that out of every 100 *l.* you sold me you would gain 16 *l.* by the adulteration?—No, I do not gain anything because I sell it to you cheaper for the adulteration.

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216. But I put it to you at the original price, to begin with; suppose you are selling it at the price of good seed, then out of the 100 *l.* 16 *l.* would go into your pocket?—Yes.

217. Now I want to know what is the actual profit that you get by the adulteration; what reduction of price do you make in consequence of it?—We do not consider that we get anything by the adulteration, because it is sold cheaper in consequence; if you ask me as a money-making man, I would prefer to carry on my business without the adulteration rather than with it.

218. I want to know whether, as a matter of practice in the trade, the whole of that 16 *l.* goes into the pocket of the buyer, or whether any of it goes into the pocket of the seller?—I do not think that any of it goes to the seller; I think the buyer gets it. I think that is owing to one seller competing against the other. I remember once we sent out a traveller with some good clovers, and he had not been out a few days before he wrote home to say that he must have some different seeds, he could not sell them, and I have known men after they have commenced the season a little time, three or four weeks, write for seeds of a less value than they had been having, in order to meet the competition of their neighbours.

219. You do not think it is any profit that a man gets by selling adulterated seed, but only that he is able to sell it so much cheaper?—Yes.

220. Do not you think if that were explained to the farmer he would rather buy the genuine seed?—I do not think that we have arrived at that state of things yet; there are some farmers who might appreciate it, but in the great districts I do not think that is sufficiently understood.

221. Do not you think that the publicity that has been given to this matter now, would tend to that?—No, they will buy it just before they want it, generally a day or two before, and they will go to that man that they have bought it from before, and take what he gives to them.

222. Have you, in your endeavour to carry this out, carefully ascertained what the law is at the present moment?—I do not know any statute that now exists by which we could do away with the practice.

223. Is it not the case that if two persons were selling this adulterated seed they could be indicted for conspiracy?—No; you could only get compensation by law when you had suffered injury.

224. I want to know whether you have taken any legal opinion on the question whether you could not indict two men for selling adulterated seed for conspiracy at common law?—I think I may say that we have no power of that kind.

225. I want to know whether you have taken legal opinion or not on the point?—I have not put it directly before counsel.

226. At all events, whether that is so or not, you want to have a summary mode of doing it?—Yes.

227. This summary mode will, of course, in the first instance, reach the retail dealer; he will be the first man that will be had up?—I do not think that would be the operation of the Bill; in the first place, it is my opinion, that as soon as ever the Bill is passed there is an end of it; I believe that all will be very glad to accept it.

228. Supposing there is not an end of it, what then?—Supposing there is not an end of it, I think this would be the result: the clover seed is grown in England; the farmer would not adulterate it, and if any small dealer in the district adulterated it, and brought it to Mark Lane, I think that he could not sell it, and if he offered it for sale it would soon be known, and that man would be proceeded against immediately; I do not think that it could ever reach the hands of a small dealer in the country, because it must pass through the hands of men who thoroughly understand their business before it could get into the hands of the country dealer.

229. Is this 20 or 25 per cent. a sort of amount that is agreed upon by the trade?—I do not think that there is any agreement about it, but that is generally the practice that has been pursued, to reduce it down to 70 or 75 per cent.

230. The trade really do not look upon that as dishonest?—Well, they found it when they entered the trade; at the same time I believe that a very large portion of the trade would be glad to get rid of it. I think the honourable Member for Hull asked me just now, with regard to the publicity that was given to the matter; I wish to mention this, that the Horticultural Society issued a Report upon the adulteration of seeds; and the "Gardener's Chronicle," in an article which they wrote upon that Report, said this: "The mixing of seed whose vitality has been killed with seed of full growing powers is strongly suggestive of 'a deliberate and intentional fraud,' to use the words of the Report. The language of the Report is very decided in regard to this matter, as it is authoritatively stated that 'killed seed of a cheap kind, similar in appearance to that of a dear kind, is added to increase the quantity without affecting the quality.' This charge is so serious that we must pause for the seedsmen's reply ere we comment on it. 'Can the trade deny it'? is the decisive question; and, if they cannot deny it, what can be said in justification or extenuation of the practice?" Now, perhaps, it is only due to the Promoters to say that I wrote a letter to the "Gardener's Chronicle," and challenged the trade, and said that the trade could not deny it; that letter has not been answered, and there has been no attempt at a denial.

231. What are you charging per bushel or quarter for turnip-seed, net?—About 24*s.* to 26*s.* a bushel; of course a little depends upon the sort.

232. What are the ordinary trade charges for adulterated seed?—I do not know; I cannot answer that.

233. Surely the price must be known in the market?—It is just now that the trade is over, and there is nothing doing now in the market.

234. Take ordinary years?—The difference between one and the other would be some 4 *s.* or 5*s.* a bushel; the general comparison is this, take three bushels of turnip seed that cost 20*s.* and take one bushel that costs 7 *s.*, that makes 67 *s.*; divide them by four, and you get the cost price; it reduces it down something like 4 *s.* a bushel by this system of adulteration.

235. Is that the process that you always adopt?—Yes; you simply reduce the quality, and offer it at the reduced price.

236. You really mean that the whole of that 16 *l.* which we spoke of just now practically goes into the purchaser's pocket?—I do; but it is worthless to him.

237. Mr.

237. Mr. *Brand.*] You have been asked several questions with regard to the penal provisions contained in this Bill; I understand that you do not come here to speak to the Committee on that point, but that you leave that rather for Parliament to determine?—Yes.

238. But you object very much to the dilatory character of the civil process which is now the law of the land, and the only remedy by which to meet this evil?—Yes.

239. And you want a summary remedy, as proposed by the Bill?—Yes.

240. Can you speak as to the views of the farmers, generally, with regard to this Bill?—Of course they would be glad to see a Bill of this kind carried, because then they will get genuine seeds.

241. Has the Bill been brought under the consideration of the Chambers of Agriculture?—It has been brought under the consideration of the Chambers of Agriculture. I brought it under the notice of the Chamber of Agriculture at Lincoln, and I was sent as a delegate from Lincoln to the Central Chamber of Agriculture in London, and this matter was brought before them and a petition was signed by the chairman on behalf of the chamber in favour of the Bill. It was also brought under the notice of the Chamber of Agriculture in Scotland, and a petition was signed by the chairman there in favour of it.

242. Are you a farmer yourself?—Yes, I do farm.

243. And as a farmer, I presume, you, like other people, would prefer to buy the article genuine?—Yes, and it is economy in the end, because if a man puts in inferior samples, though it appears cheaper when he buys it, it is dearer in the end.

244. You have been asked several questions with reference to dealing with old seed in this Bill; now is it not the case that old seed grown and harvested in a good season, will be sometimes better than new seed grown and harvested in a bad season?—Yes; very frequently it is so; for instance, take last year, 1868; I believe that most seedsmen are as anxious to keep as much of the crop of 1868 in their possession as possible; and it is quite possible that the crop of 1868 may be better than that of succeeding years, because the harvest was so very fine.

245. Does not that circumstance present a difficulty in the way of dealing with old seeds by this Bill?—Yes.

246. Mr. *M'Lagan.*] How many years old do you mean by "old seeds?"—When you put the question about old seeds to me just now, I supposed that you meant worthless seed, that is to say, not fit for the purpose for which it is sold; and I do say, with all due respect to the opinion of the Horticultural Society, that it would be useless to introduce old seed, I mean dead seed, into this Bill, because it would be inoperative.

247. I thought you said that seed 10 years old, which you had in your granary, only gave 10 per cent. of germinating seed?—Yes.

248. Do you think it is right to sell seed of that kind to a farmer?—Certainly not.

249. Mr. *Shaw Lefevre.*] But suppose that it is mixed with two per cent. of genuine seed?—Well, if it mixed in a very small quantity, it might be sold; but of course it would not be so good as the genuine new seed.

250. Mr. *Brand.*] Under the present system, you would consider yourself justified in mixing that seed with genuine seed, provided that you did not reduce the growth beyond 25 per cent.?—Certainly; but if you were to mix it in a larger proportion you could not sell it; then again, you would not call seed that will grow 10 per cent., dead seed.

251. Mr. *Cross.*] You have no objection to a provision dealing with that question, if you can frame one?—I see considerable difficulty in the way.

252. Mr. *M'Lagan.*] Would you require to use a little oil and water with that 10 years old seed?—I do not know that I have a sample here; but with regard to the question of oil and water, it does not matter to the seedsman; it is simply a matter of economy in the labour of the warehouse, instead of the use of machinery for the purpose.

253. You deceive the farmer who buys that seed, either by using oil and water or by the use of machinery?—Yes.

254. Mr. *Cross.*] You said that the farmers wished for this Bill because they would prefer to have their seed genuine?—Yes.

255. But they can have it genuine now, if they like to buy it from you?—They can do it, certainly; but I cannot supply all the farmers.

256. But you say that they do not come to you now because your prices are dearer than those of others?—I do not say that; but I do not profess to do a retail trade, except in the immediate locality; my business is principally wholesale.

257. *Chairman.*] The difficulty of dealing with dead seed is the impossibility of drawing a hard line between what is dead and what is not?—Yes; you must put either "dead seed" or "old seed," and if you put "old seed," there is the difficulty. When is it old seed? It would be an impossibility for you to legislate upon old seed, because you will have evidence in the course of this inquiry that will show you that for years seedsmen will depend upon a particular season and send out old seed, because it is better than new. Then "dead seed" you cannot detect.

258. If only five per cent. of it germinated, it would be nearly dead?—Yes, but there would be the principle of life in it.

259. You have said that there has always been a tacit understanding between the retail and wholesale dealer, that the seed sold should be the reduced growth. That understanding has not extended to the general public, has it?—No, certainly not.

260. Till within the last few months the public have been in ignorance of it?—Yes.

261. And when you talk of quotations of net seed prices, that refers only to the lists circulated privately among the trade?—Yes; it has not been the custom of the trade to purchase net seed, but "as the trade use it."

262. Supposing that a farmer found that a very insufficient quantity of his seed germinated, it would be quite possible for him to go to an analyst, if an ordinary chemist could not tell him, and then on the analyst giving it as his opinion that the seed had been artificially killed, in your opinion that would be sufficient proof for him to proceed to lay an information against the salesman, I presume?—Certainly.

263. And the question which has been asked you by the honourable Member for South West Lancashire, with reference to the charge of conspiracy, would hardly apply, I think, in a case

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where only one dealer was concerned?—Exactly so.

264. I think that you are not a member of the association which has been spoken of in the Report of the Horticultural Society?—No.

265. You have been asked whether the demand for pure seed has increased in consequence of these revelations?—I suppose that there has hardly been time given to make very much difference?—No; but I think that even if it had increased, the moment that the excitement and the discussion subsided, the trade would be forced into the old system.

266. That is if this Bill fails?—Yes.

267. The honourable Member for Hull made an objection that the Bill would preclude altogether the possibility of selling mixed seed, even though it might profess to be mixed; that it would be an offence liable to a penalty under the Bill to have seeds only warranted to germinate, say 75 to 80 per cent.; would not the insertion in the place of the word "knowingly" of some such words as these taken out of the "Merchandise Marks Act, 1862," "with intent to defraud or to enable another to defraud any person," meet the case?—It would be preferable to the word "knowingly." It would be acceptable to the trade to have that alteration.

268. But I think that it would go further than the word "knowingly," because in that case a dealer might sell seed which was only intended to germinate 75 per cent., it being known by both parties without the seedsman being liable to the penalty under this Act, and therefore that would meet the object of the honourable Member for Hull?—Yes.

269. Mr. *Shaw Lefevre.*] If that amendment were made it would be possible, I presume, for the seller to sell his seed as mixed with killed seed, as seed say of the second quality; or do you think that the man who, purposely giving information to the person to whom he sells, sells seeds as second quality seeds mixed with killed seeds, ought to be subject to a penalty?—I think if you introduced that, that would be the means by which the law might be evaded.

270. Do you mean that such an alteration ought to be made or ought not?—I certainly think that if you permit seed to be sold mixed with killed seed you will defeat the object that we have in view.

271. Supposing that a man imports from abroad a sample of seed, 10 per cent. of which he knows to be killed seed, ought he or not to be allowed to sell it in the market, informing his customers that it is mixed with killed seed?—I think he ought not, certainly.

272. I understood you to say that you mixed killed seed with genuine seed to such a point as would make the germinating power 75 per cent.?—Yes; of course a great deal depends upon circumstances. I have no doubt that it is sold below that.

273. That is your standard?—I will not speak of myself; I believe that that is about the standard of the generality of the trade.

274. And you test for that purpose?—Yes.

275. You only mix so much killed seed as reduces it to that point?—I believe that that is the usual system prevalent.

276. What is the usual germinating standard of net seed?—From 90 to 100 per cent. I am in Mark-lane every Monday, sometimes twice a week, and I believe that if a London wholesale house were to buy of me 100 bushels or 1,000 bushels of turnip seed, and said, "Of course it is the crop of 1868 or 1869," and it was to grow below 90 per cent., they would not accept the delivery, but they would say that it was not a proper delivery of the year.

277. That is where they name the year?—Yes.

278. But supposing that no year is named, what would be the market standard?—It is often mentioned; it is a common thing on the London market to say in selling turnip seed, "What does it grow?"

279. I presume it is generally sold without naming the year?—No.

280. Not to retail dealers?—Yes; it is never the custom to mention anything to the retail dealers.

281. You cannot sell net seed as a rule to the retail dealer, you say?—No.

282. Do you always mention the year?—It depends upon circumstances. If it is a small dealer, and one not regularly in the business, we undertake the responsibility of sending him what he requires. And in case it is a large house, we generally describe what the growth of the seed is, and the year in which it was grown.

283. But with the retail dealer you do not do that?—No; it is generally supposed that he does business with a house that understands what he wants, and he reposes confidence in that house.

284. And you have hitherto presumed that he wants an adulterated article?—We have not presumed upon that; it is the custom of the trade.

285. There is a class of seed that you cannot adulterate by mixing with killed seed?—Yes.

286. Flax seed, for instance?—Of course, no one would adulterate it for the mere sake of cheapening it; but I believe that there is an injury to flax seed by killing it.

287. Is not the process of killing only adapted to certain classes of seed?—Yes.

288. To those classes where there is an inferior quality, which closely resembles the superior quality, and which, if you mixed them together alive, would show its trace when it grew?—Yes.

289. You are obliged, therefore, in order to get the advantage of the mixture, to kill the inferior seed, in order that it may not show its trace?—Yes.

290. Then there is a class of seed which has not that inferior class of seed. You have told us of clover mixed with trefoil, and turnip seed with rape, but there is no seed corresponding to flax seed in the same way that rape seed does to turnip seed?—No.

291. So that there is no seed that you can kill for the purpose of mixing with flax seed?—No.

292. Is the standard of flax seed, which you sell in the market, at all superior in germinating power to what you sell of clover or turnip seed?—No, I should think not.

293. Then how do you arrange it so that the standard in the case of flax seed is no higher than it is in the case of clover and turnip?—The English grown flax would grow, I have no doubt, more than seed that is shipped from abroad, unless it would be some of the finer parcels; but there is no adulteration, because there is nothing to put amongst it; it would not answer the purpose of doing it.

294. I want to know if the standard of germinating power of flax seed, that you sell, is at all higher than that of adulterated clover and turnip seed?—I am not able to answer that question, for this reason, that I do not deal much in the flax seed; the farmers do that business within themselves.

295. Take some other class of seed that you cannot adulterate with killed seed?—You may take peas, for instance.

296. Is the standard of germinating power in the case of the peas that you sell higher than the standard of germinating power in the case of adulterated turnip and clover?—No; but in the case of peas, if you get a low growth of peas (I do not mean adulterated, but from a bad harvest), and you are sending them out, it is a common practice in the trade, with those who are careful in conducting their business, to put a label inside the bag to inform the customers that this year certain classes of seed are of an inferior growth, and that it is recommended, in order to avoid disappointments, that more seed should be sown. In the wholesale list, those seeds that are inferior are named.

297. That is the case where the standard of germinating power is below a certain point?—Yes.

298. Is it not also the practice of seedsmen to mix three or four years' seeds together, in order to produce an average of germinating power?—No, I think not, for this reason; if you were to put three or four years of growth together, they would not come up in a regular manner. The longer seed is kept, the slower it is in germination, and, consequently, it is not the practice with us to mix one year's seed with another; I will not say that we have not done it, but it is not a system in our business to mix one year's seed with another. We generally send it out in the year in which it is grown, particularly in turnip seed. In case of a fly year, which makes great ravages; if the seeds came up oddly, the fly would get them all, whereas, if they came up together, they might be able to sustain the ravages of the insects. We consider it is not a matter of importance whether seed comes up a day later, so long as it all comes up regularly.

299. Then you would state, from your own experience, that it is not the custom of the trade to mix two or three years' together?—I think so; that is my experience.

300. You do not agree with that part of the Report of the Horticultural Society, that that practice of mixing old seeds with new is at all prevalent?—You must bear in mind that in their Report they distinctly tell you that they do not understand much of the subject, that they have had to search for proofs quite in the dark.

301. Even in other classes of seed you do not think that that is the practice?—I do not think that it is the general practice.

302. Even in classes of seed that are not mixed with killed seeds?—I do not think that as a rule it is the practice to mix old seed with new.

303. *Chairman.*] As far as flax goes, you really do not know much about it?—Well, flax is not sown much by English seedsmen.

304. Is there a difference in the natural germinating power of different sorts of seed; are some more delicate?—Yes, take for instance carrot seed, and many of those more delicate seeds, very frequently you cannot get a growth of more than 50 to 60 per cent., and that is a very satisfactory growth; and I have even known from 30 to 40 per cent., and in that case when the growth is very low, it is necessary to send out a label to inform the seedsman who sells it to the consumer, that he should sow more seed in order to avoid disappointment.

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305. Mr. *Backhouse.*] On your own farm you do use your mixture of 75 per cent.?—I use the best I can.

306. Mr. *Morrison.*] How would you prove in a court of law the existence of dyeing?—I think that the trade are pretty well agreed upon that matter; that it can easily be detected.

307. One test is rubbing the seed in your fingers, is it not?—I remember once buying some Alsyke clover on a dull day at Mark-lane, which is not very well lighted. The next day my warehouseman thought that it was not genuine, and we put it into a pan of water, and discovered that there was not any Alsyke in it, that it was nothing but white clover dyed.

308. You have no difficulty in obtaining legal proof of dyeing?—I think not.

309. Mr. *Norwood.*] You just now stated that it is the custom to put labels in the bag to inform purchasers when the growth, for instance, does not give a high per-centage of germinating power?—I stated that it was my system.

310. Is it not also the system of the trade, and also your own, to protect yourselves almost in every instance, in that way?—No.

311. Do you not, for instance, put forth a label or whatever you may call it, to this effect, even when you sell clover and turnip seed: "Messrs. Sharpe & Co. will at all times be particular in producing seeds true to their kind and of good germinating quality; but as success cannot on all occasions be secured with even the most extreme vigilance, they request it to be understood that they will not warrant either the growth or truthfulness in kind of any seeds that they may send out?"—That is always put on our invoices.

312. That would protect you most completely, would it not?—I think it would. I have heard it said by some that it is not worth the paper that it is written upon. I do not think that we have had a label sent out since 1866 or 1867. I am not sure which was the wet season, but we had a bad harvest in 1866 or 1867, and we did send out a label with some of the peas in that year, because they were of very bad germinating quality.

313. But not with any other seed?—It might be with carrot seed and mangold seed. I know that two years ago we had some bad growths, and in order to avoid disappointments we did put labels on the bags.

314. And with turnip seed as well?—We never did such a thing with turnip seed. Perhaps I might explain the reason of the heading on the invoice from which you have read. A man in Lincolnshire sold of his own growth to a merchant 11 *l.* worth of mangold wurtzell seed, and he had an action brought against him at the Lincoln assizes for 1,500 *l.*, and the jury returned a verdict for the defendant; but Lord Campbell, who was the presiding judge, summed up very much in favour of the plaintiff, and when the plaintiff moved again for a new trial, his Lordship stated that although he thought that the verdict ought to have been returned for the plaintiff, yet he

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he could not grant a new trial after a verdict by the authorities that he knew were upon the jury. We thought that if it were possible for a man to bring an action for 1,500 *l.* for the sale of 11 *l.* worth of seed, it was a responsibility that we might reasonably decline. We consulted our solicitors, and they consulted counsel, and that was the result that we put upon the invoice, and it has always been carried out by us since that time; and I find now that since that has been in operation several other seed merchants have adopted the same rule until it now has become the general practice of the trade. I find that although Messrs. Nash do not put it on their invoices, yet they put it in their list, and most of the other houses have now inserted it all through their lists; and therefore we are only a little before the trade in what we did.

315. Mr. *M'Lagan.*] Do you think that it would not protect you in a court of law?—There are various opinions about it; in fact, I can only say this much, that in all the years that I have ever been in business I have never had to defend, for bad seed, an action; I have never had one brought against me for bad seed.

316. *Chairman.*] When this Bill was brought before the Central Chamber of Agriculture, I think that there was a large number of members there?—Yes.

317. And they were perfectly unanimous in the support that they gave to the Bill?—They were.

318. Have you anything more which you wish to add?—No.

319. Mr. *M'Lagan.*] I thought that you mentioned to the Vice President of the Board of Trade that when there are any dealings between the wholesale merchant and the large retail merchant, there is an implied understanding, at all events, that a certain per-centage of the seed will grow, though there may not be a guarantee?—Yes.

320. And what difficulty would there be in a wholesale merchant selling to a retail merchant all his seed with some such implied guarantee?—There is only the difficulty of fear of competition; there would be no difficulty in case you pass this Bill.

321. But supposing that the Bill was not passed?—Then things would go on just as they are now.

322. Do not you think that it would have the effect of reducing the fraud, supposing that there were some implied guarantee; supposing, for instance, if you were to sell to the retail dealer, and the retail dealer to the farmer, warranting that 50 or 60 per cent. of it would grow?—They now say that they warrant the seeds they send out good.

323. That is too indefinite; might it not be well to have something more definite?—I should not recommend that; I do not think that it would be sufficient; if you ask me whether that would have the effect that we desire, I do not think that it would; I do not think that anything would put down the system of adulteration but a Bill similar to this.

Mr. Frederick Kennedy, called in; and Examined.

Mr. *F. Kennedy.*

324. *Chairman.*] You are a Member of the firm of Thornton, Kennedy, & Hey?—I am.

325. They are hop and seed merchants in the Borough?—Yes.

326. How long have you been a member of that firm?—Since it was first constituted, in 1861.

327. And previously to that, were you in any way connected with the seed trade?—For 12 years previous to that I was resident agent in Scotland, for the firm of Kitchin & Thornton.

328. They were your predecessors, I believe, in the Borough?—They occupied the premises that we now have.

329. We heard from Mr. Sharpe about the adulteration of turnip seed, but we want a little more about the adulteration of clover seed; can you inform us on that?—That is the branch of the trade I have always been connected with.

330. Is the adulteration of clover seed carried on to a great extent?—To a very great extent.

331. Will you describe the mode in which clover seed is adulterated?—There are two modes principally; the one is by first destroying the vegetative power, and then colouring seeds of a cheaper and different variety, to represent finer and more valuable seeds; the other is to take old seeds, of a low quality, and colour them up to improve their appearance, and then mix them with seeds of their own description.

332. Which of these two should you say is the older practice?—I think that the colouring is the oldest practice; so far as I am aware, the dyeing of trefoil is quite a recent innovation.

333. Before the trefoil seeds are coloured, I understand you to say that they are first killed?—Yes, if not, it would show in the crop.

334. Which of these two practices should you consider most injurious?—Certainly the killing, and it is the most fradulent practice also.

335. Can you tell us where the practice is carried on?—So far as I am aware there are only three towns in England where it is carried on to any considerable extent; it is sent out in that adulterated form very largely from London, from Hull, and from Liverpool.

336. I think the technical trade term for that process is doctoring?—Yes.

337. Is the manipulation, or the doctoring, carried on principally by the seed merchants themselves, or are there separate manufactories for the purpose?—I believe that in London it is entirely done in separate manufactories; how it is done in the Provinces I cannot say.

338. Is the process of colouring these seeds a very simple process?—It is kept secret; I have never been in a place in my life where it is done; I tried to get into one the other day, and they would not let me.

339. But it is not a practice which could be carried on, I imagine, by any ordinary individual, even if he were a seedsman, without special machinery probably for the purpose?—It must be carried on on a large scale to be at all practicable.

340. Would it require any knowledge of chemistry to carry it on?—Yes.

341. I presume that the way in which it is done is, that seed of inferior quality is sent to these manufacturers to be doctored?—Yes.

342. It

342. It is then operated upon by them, and sent back to the person from whom it originally came, in an altered state?—Yes; I can show you trefoils in their natural state and in their doctored state. There is a sample of trefoil in its natural state (*producing it*), and there is the seed coloured to represent red clover (*producing another sample*). The doctored one is coloured on purpose to mix with the red clover, which is worth intrinsically four times the price. That (*pointing to it*), is not done recently, and therefore it has lost the bloom, so that it is not so much like red clover. This is the genuine red clover (*producing a sample*). I may state that it has been exceedingly difficult to get these samples now, since this Bill was brought out, and one of them told me "I am not going to supply you with evidence to cut my own throat."

343. Can you give the Committee any idea of the extent to which these manufacturers carry on their trade?—I mentioned at a deputation to Mr. Bright, that I believed that there was facility in London for doctoring 1,000 tons of clover seed per annum, during the time that the seed season lasts, and I believe that that statement is rather within the truth than otherwise.

344. Mr. Sharpe has told us that there are two establishments for the manufacture of clover sent to London; do you know at all to what extent they are able to carry on their trade?—It is in reference to those two establishments that I speak. One of them, I believe, can turn out about 25 tons per week, and the other perhaps about three times as much.

345. Between them 100 tons a week?—I believe so; I cannot speak with precise positive correctness on that point, because they would not let out their secrets.

346. And how long do you consider the clover season to last?—About four months.

347. Then according to that calculation of 100 tons a week, the total quantity would be nearer 1,600 tons than 1,000?—Yes.

348. What do you imagine would be the total quantity of clover seed sold in the trade, good and bad altogether, the whole demand?—I am afraid that I could not answer that question.

349. My object is to ascertain what proportion this 1,000 or 1,500 tons would have to the whole?—I think I should not be far wrong if I were to guess about 15,000 tons per annum for the total.

350. Mr. *Brand.*] Speaking of England alone?—No, England, Scotland, and Ireland. You must understand that the quantities that I speak about just now include Scotland and Ireland. I believe that neither in Scotland, nor in Ireland is there any machinery for doctoring clover seeds, but that the whole of the doctored clover seeds used in Scotland and in Ireland comes out of the English market.

351. Mr. *M'Lagan.*] Out of the three towns of London, Hull, and Liverpool?—Yes.

352. *Chairman.*] That is to say, from one-tenth to one-fifteenth of the whole supply is probably adulterated in London alone?—Yes, about that; I may be wrong, however, in the estimate of 15,000 tons.

353. And besides that, there is whatever is carried on in Liverpool and in Hull, the quantity of which you are not able to say, perhaps?—No; but I believe that a good deal of the seed sent out from Hull is sent down from London to Hull to be mixed there.

354. With regard to the distinction between doctored and other seeds, and the means of detection, should you say that the detection of doctored seed is difficult or not?—In clover seed, it is not difficult.

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355. Do you mean generally, or only with reference to experts?—Of course it is more easy to an expert to detect it; but I had a case last year which may satisfy the Committee that a non-expert may detect it very readily. I called upon one of my customers, and he met me in a very angry way; I had sold him some clover seed, and shortly after I had done that he bought some that he thought equally good at 16*s.* per cwt. less money than I had charged, and he thought that I had cheated him. When he showed me the sample, I found that it was largely mixed with doctored trefoil. He bought it with a guarantee from the traveller that it was perfectly genuine, and that if there were any doctored seed in it, he might keep it without paying for it. When I told him that there was doctored seed in it, he set his wife to pick the doctored seed out of the bulk, and in the course of that afternoon she picked out as much as would fill a wine glass, although she knew nothing of the clover seed trade. I have samples here of red seed mixed with trefoil, which anyone can detect with the naked eye (*producing them*).

356. Is it not also possible to distinguish between the natural seed and the dyed seed, by the gradations of colour?—In red clover seed it is.

357. That is to say, the genuine seed is of one colour at one end of it, and gradually blends off into a totally distinct colour at the other end?—Yes.

358. Whereas, with the dyed seed, it is impossible to imitate that?—You cannot get the gradations of colour in dyed seed; there is a sample that has got doctored red clover in it (*producing it*).

359. Do you consider that the fair trader can compete with the adulterator?—It is impossible.

360. You are one of the promoters and supporters of this Bill?—Yes.

361. I want to ask you one or two questions with regard to your opinion of the probability of convictions under the Act; do you think that this Bill, as it now stands, or with certain amendments which may be made in it, will be effectual in putting a stop to the frauds against which it is directed?—I do.

362. Do you think that there would be much difficulty in obtaining convictions against the guilty parties?—I think not.

363. Are you in any way connected with the hop trade?—I am very largely connected with the hop trade.

364. Do you know what has been the effect of the Act which is called the Hop Act, which has been directed against somewhat similar practices in that trade?—Since that Act passed, I believe that the fraudulent practices which it was passed to put an end to have totally ceased.

365. You are able to speak pretty positively of that from your own acquaintance with the trade?—Certainly.

366. I think that Act was only passed two or three years ago?—Yes; you are aware, probably, of the practices that it was intended to put down.

367. What were they?—During the time that an excise duty was levied on the hops, before a farmer began to pick his growth, he had to give

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notice to the excise, and they sent a man to weigh the hops and levy the duty, and it was the duty of the Excise-officer, before he weighed them, to see that upon each package there was marked the name of the grower, the parish and county, and the year of the growth. After the excise duty was repealed it was thought that all the Acts in reference to hops were repealed also; and some parties tried to steal a march upon their neighbours and under-sell them by marking Sussex hops, which are of an inferior description, with East Kent marks, and it was to put a stop to that practice that the Act was passed.

368. We need not go more into that just now. I merely want to know whether there have been many convictions under that Act?—I believe that there has only been one.

369. Has it had the desired effect without conviction?—The mere passing of the Act stopped the practice.

370. Have you anything that you wish to say with reference to the limitation of time that you think ought to be assigned in this Bill, within which information should be laid?—It is a very difficult point. My own impression is, that a month would be sufficient. It would give plenty of time to test the seed, and it would also give plenty of time for a man to find out that he had got adulterated seed sent to him where he was not aware of it, if he had been deceived.

371. You think that a month would be sufficient?—I think that a month would be amply sufficient.

372. A month would content the seedsmen, would it?—Well as to that, of course, we do not know what feeling they might have in the country.

373. Do you think that any protection would be required to prevent seedsmen from vexatious or unfounded prosecutions?—I think that one safeguard would be, for the court, if they thought that there was a malicious or unreasonable prosecution, to mulct the prosecutor in the costs.

374. I believe that a suggestion has been made, that a power should be given of issuing search warrants on the premises of persons suspected of having adulterated seeds in their possession. Have you any opinion to offer upon that?—I think that it would be very harsh to a dealer to have a search warrant issued against him; it might be from an opponent in trade, or any person who had an ill will against him, to go and search his premises when they felt inclined.

375. There is no provision of that sort in the Bill as it stands?—I do not think that it would be necessary, because when the merchant exposes seed for sale it is generally standing in the shop, and open to the eyes of every one. Besides, when a man has made his purchase, it is sent to the dealer or the farmer, as the case may be, and there is the evidence in the hand of the purchaser, the seed itself.

376. It possibly might be desirable, in the case of these actual manufactories, to have the power of issuing search warrants?—There could be no objections to that, because if you could get a search warrant to search the place where you had suspicion that doctoring was being carried on, you stop the supply at the fountain head.

377. With regard to whether old seed should be included in the Bill or not, what do you say?—I think that it should not.

378. Mr. *Cogan.*] You are aware of the opinion of the Horticultural Society on the subject?—Yes; it would be very injurious to the farmer if it were included, because there are some years in which there is almost a total failure of the crop, and unless we could fall back upon our previous years' surplus there would not be enough clover seed grown in some years to seed the land.

379. Is it not the fact that clover seed does deteriorate in appearance very much by age?—Very much so; that is the appearance of a sample of new red (*pointing to it*); there is a sample of red one year old (*pointing to it*); and here (*producing another sample*) is a sample of an older growth, of three years old; but it was never good to begin with.

380. In fact, you think that the difference could only be concealed by some artificial process of colouring?—So long as there is no artificial colouring, the old seed speaks for itself; you cannot possibly deceive a man by mixing old seed with new, unless you colour it to represent new.

381. Mr. *Shaw Lefevre.*] What do you mean by "old seed" there?—Seed of last year's growth or of previous years.

382. Even of last year?—Yes; there is only a difference of one year's growth between these two (*pointing to them*).

383. *Chairman.*] You probably cannot say for certain when clover seed loses its vitality?—No; it depends upon the original state in which it was harvested.

384. It varies to a very great extent?—It does.

385. Is the quantity of naturally dead seed large?—You mean, I presume, of seed that has gone dead from being kept over from year to year; I should think that it is a very small percentage indeed.

386. I am referring to the whole of the trade, generally?—I understood your question to be so.

387. I mean, supposing that we could destroy this system of artificially killing seed, whether there would be enough of naturally dead seed left to produce any material effect upon the bulk?—My opinion on that point is, that the quantity of naturally dead seed is so small that it is not worth while taking it into our calculation at all.

388. Mr. *Shaw Lefevre.*] I think you stated that the quality of seed varies very much from year to year?—Yes.

389. That is to say that its germinating power differs very much from year to year?—And in the same year in different samples.

390. What is the margin of difference?—Clover seed is much more uncertain in its germinating power than turnip seed is.

391. What is the margin of variation between different qualities of clover seed?—I have known it fluctuate between 50 and 92 per cent. in one season.

392. Even in the same season?—Yes.

393. And between two different years it may vary even more than that, I suppose?—I should think not.

394. Does it fall off very much after one year?—Not so much if it has been properly harvested; there is one important thing in reference to the clover seed, namely, that even if it is new, if it is of weak vegetative power, it shows it in the sample.

395. When you get a sample of fresh clover seed, of which the germinating power is perhaps only

nly 50 per cent., do you mix it with other qualities, so as to increase the average?—No, ot in our wholesale trade; the country dealer ay do so, but we do not; because as I have entioned, whenever it is of that low vegetative ower it is so inferior in appearance that it spoils he look of the fine seed, and would make us lose oney by that fact.

396. I think you stated that it was necessary o keep back a considerable portion from one ear's growth, in case of failure the next year?—We never keep back any that we could possibly ell; but it is absolutely necessary that there hould be no prohibition against the using of old eed.

397. In point of fact, you do keep back some?—It is never all used up except in a very exceptional year.

398. It is the practice to mix it, I suppose, with newer seed?—We sell it by itself; it is sold at a reduced price, and many farmers and country seedsmen do not object to it for being a little deficient in colour.

399. Do you agree with the last witness, that it has been the general practice to mix killed seed with genuine seed?—I am not acquainted with that branch of trade to which he referred.

400. You have not been in the habit of doing so?—We have never had an ounce of killed seed in our place.

401. Then you do not agree with the last witness?—I agree with him that it has been almost universal.

402. Are you a solitary exception?—No, I believe that there are others as honest as myself.

403. Then it is possible to get genuine seed if you go to the proper quarters?—Clovers alone, I speak of.

404. In the case of clover it is possible to get an unadulterated sample?—We have never had a sample of adulterated red clover since we commenced.

405. Mr. *Morrison.*] Can you tell us who instituted the proceedings under the Hop Act?—It was an association of the hop merchants.

406. And in that case there was a conflict of interests between the hop merchants of East Kent, and the hop merchants of Sussex, I suppose?—No, between the hop-growers; the East Kent growers found that their good name was being injured by inferior hops being sold as their growth.

407. But they were a comparatively small body of men, having a direct pecuniary interest in making the Act operative?—The hop merchants are by no means a small body of men; we have country hop merchants in the same way as we have country seedsmen.

408. Would there be any body analogous to it among the seedsmen?—Yes.

409. To whom would you look to put this Act into operation?—I think Mr. Sharpe stated that we proposed forming ourselves into an association; and every traveller who went out would be an inspector under this Act. If I called upon a customer and offered him genuine clover seeds, and I found that I was under-sold by some one offering him doctored seeds, I should at once send that man's name up to the association, because I should be losing my trade by that man's conduct.

410. You think that the mere fact of your belonging to an association like this would be an advertisement?—No; I do not suppose that the names would be published. There is nobody out of the trade that knows the names of the members of the Hop Association, for instance.

411. Do you know anything about the operation of the Adulteration of Food Act?—I do not.

412. Mr. *Backhouse.*] Is this inferior adulterated clover seed sold at much reduced prices?—Yes; quite in a corresponding ratio to the quality.

413. Do you sell turnip seed as well as clover seed?—No.

414. Mr. *Norwood.*] Clover seed is chiefly imported from abroad, is it not?—We grow, in some years, large quantities in England.

415. But, as a general rule, there is a large foreign trade in it?—Yes.

416. Is that generally pure?—Yes.

417. You have no complaints as to the quality of the foreign seed?—Not at present; one reason for that is, that if you purchase the adulterated seed you can hardly tell what proportion of the inferior quality is in it, and those who deal in the article like to mix it themselves, I believe.

418. The adulteration, I suppose, increases the profit to the seller?—Well, it is certainly something like the case of turnip seed; they sell it at a reduced price.

419. Do you find any difficulty in selling your pure seed?—We get undersold in the country by those merchants who sell doctored seed, except in the case of some of the better class of dealers, who are aware of the practice, and will not have adulterated seeds. There are certain districts where I have been completely shut out.

420. And your evidence is, that doctored seed can be easily detected in the case of clover?—Yes.

421. Would it not be possible for the secretaries of agricultural chambers of commerce throughout the country to decide upon samples; and could not the members of that association get their practical assistance in purchasing: do not you think that the farmers would protect themselves in that way?—If they would take the trouble they might; but farmers are a class of men who are fond of cheap bargains, and if one man has a cheaper article than his neighbour, in too many instances he gets their custom.

422. Do not you think that the farmers might complain if we interfered with them by this Bill, and prohibited them from buying a cheap article?—We do not prohibit them buying a cheap article.

423. If this Act is passed, any man who had any killed or dead seed in his possession for the purpose of selling, or any other purpose, would be subject to this penalty?—Yes; if a farmer wants a cheap article, there is a cheap article (*producing a sample*): if you were to prohibit the mixing up or sale of old seed, then I say that that would be a restriction upon the freedom of the farmer.

424. Why is it not in the same way in the other case; has he not the power of judging of the sample?—Yes.

425. You gave evidence that a seedsman's wife picked out a wineglassful of dyed seed?—Yes, but that was an exceptional case.

426. And the lady was clever, I suppose?—Yes.

427. Then I take it from you that the farmer should not have that power of judgment, and of

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buying where he pleases, and as he pleases; that is possessed by every other class?—I think that the farmer should be protected from the dishonest dealer. You cannot legislate to meet everything; there may be some objections in the Bill, and objections that we cannot frame clauses entirely to overcome perhaps; but I think there is so much good in the Bill that it will far more than counterbalance any such little deficiencies in it.

428. I think you said that this dyeing is carried on in Hull?—I rather said that it was not; I said that this adulterated seed was sent out by Hull houses, but that it was shipped from London to Hull.

429. Do you not really think that as this Bill seeks to protect the farmer, and to save him from the trouble of judging for himself, he ought to be protected against old seed, because seed two years old, for instance, has not the same germinating power as seed grown last year?—If it is well harvested it would have, but if he buys old seed he can put in six pounds of seed to the acre instead of four, and it will not cost him more to the acre.

430. The doctored seed is not all profit to the farmer?—No; in fact he must pay the original cost of the seed and carriage of it, and the expense of the process of doctoring it, all of which is dead loss to the farmer.

431. But you would not object to a clause being introduced to make the normal state of the seed to be pure and new seed, and prescribing that if there were any mixture of old seed it should be made known by means of a label?—I say that it is impossible to prohibit old seeds, because there are such things in the seed trade as a failure of the crop, and unless you were to fall back upon your earlier crops there would not be sufficient to sow the land.

432. There is always some old seed in store?—Yes.

433. And there is always some pure seed?—Yes.

434. If that pure seed is of small quantity, its bulk is increased by an admixture of what old seed is in store, I suppose?—No, I do not think so. I mentioned before that when the new seed is a short crop, and scarce, it is such a very much higher price than old seed is that we cannot afford to put old seed in with it; it deteriorates its market value far more than we can cheapen it; and the result of a year of short crops is simply that a few farmers pay an extreme price for the excellent article, and the others take an inferior quality, and use it more plentifully.

435. You are talking of your own trade; but would not the small dealers, and men of less intelligence, be induced to mix the old seed with the new in seasons of scarcity?—Yes, perhaps they might, but we cannot legislate for every case.

436. But this is a penal Bill, and every case ought to be considered and to be met; and I ask whether, though a large house would not find it desirable to mix old seeds with new, yet a small retail dealer might?—Why should not a retail dealer sell them separately, I would ask?

437. And they could do so, could they?—Yes.

438. And if they were compelled by law to sell old seed by itself, and to call it old seed, would it not be a good thing?—My argument is that their own interest would compel them to do so, because if they mix inferior seed with new, they spoil the look of the new.

439. My point is, that if it is desirable to protect the farmer from this adulteration by this Bill, as it may be, we ought to protect him completely, and that anything that leaves out the question of old seeds would be an incomplete protection; but the last witness and yourself seem to think that we ought not to meddle with old seed?—You cannot have everything just as you would like it, and I believe that if you were to do away with the system of killing seed, the quantity of old seed would be so small that it would be a pity to hamper the operations of the trade in a thing which is not of great importance.

440. Could old rubsen seed be mixed with turnip seed?—I am not in the turnip seed trade.

441. Mr. *M'Lagan.*] I think that this question of the mixing of old seeds might be very much simplified if we had a proper definition of "old seeds;" and that seeds should not be called old according to their age, but according to their per-centage of germination; now, supposing that it was determined to introduce old seeds into the Bill, and supposing that we put into the interpretation clause some such words as these, "Old seeds other than killed seeds or dyed seeds, shall mean unadulterated seed, a certain per-centage of which will not germinate," what per-centage would you suggest should be put in there?—That is a question which I have not considered; but I think that so far as regards the clover seed trade, I can only repeat what I have mentioned already, that the mere fact of its being patent to the eye in the sample obviates any necessity for legislation upon that point, because a man cannot be deceived. If you allow old seed to be doctored up, and to have the appearance of new seed put upon it, you can deceive the farmer; but that is struck at by the third clause, which completely prohibits that process; and the fourth and fifth clauses prohibit the process of mixing that seed with genuine and new seeds; so that I think the clauses as they stand quite meet your point. I do not think that it is necessary to put old clover seed in, because it is so patent to the eye that even an inexperienced farmer can tell it in a moment, and can tell by the look of the seed whether it will germinate or not. If you look at that seed (*producing a sample*), it looks flat, and as if it never had a kernel in it at all; that is an inferior old seed.

442. The last witness told us that he had some turnip seed in his granary which was 10 years old, and only 10 per cent. of which germinated; now, could you give us any idea of the age at which a certain per-centage of clover seed will germinate?—It is impossible to lay down any fixed rule, because, as has been stated already, very much depends upon the season in which it is harvested; and very much depends upon the manner in which it has been kept; one man may have a bad place for it; it may stand upon a damp earthen floor, and that alone would destroy the growth of the seed. But another man may have fine dark warehouses, where the seed not being exposed to the air, would keep, I believe, 10 or 15 years, and not lose so much of its germinating power as it would in three years with bad storage.

443. What per-centage of germination do you allow in genuine clover seed?—I should think that a fair germinating power for red clover would be about 75 to 80, or 70 to 80 per cent. It is not nearly so germinating a plant as turnip

ed is. I had one instance this year in which I nt out some white seed that grew 92 per cent.; at is the highest growth of this season. And ere were some others again that appeared to ok equally well that produced much less. And believe that there is some litigation going on a case just now, about some which looked uch finer than mine was, and that only grew) per cent.

444. Is there any rule in the trade between erchants, that where you sell seed, a certain er-centage of it is implied to be genuine?—Not the clover seed trade. Our trade is all done sample, so that a question does not arise on at point if we can prove (which we never have ny difficulty in doing) that we sent out seed xactly of the same sample. Whenever we ave a lot of seed, a sample is taken from the ulk, and sent to our traveller, and when that is old out we send another sample to him. So at in every instance we deliver the identical ed that was offered for sale.

445. I think you stated that you thought the mit of a month quite sufficient for the time of ying information against any dealer for selling dulterated seed?—I think so. I believe that it as a suggestion of my own, that a limit should e placed upon it, and it was to meet some bjection made by the factors in Mark Lane. hey said that they might meet with a purhaser, an unprincipled man, who might not e quite prepared to pay when the payment fell ue (the Mark Lane terms are one month), and they were pressing for the money, he might rn round upon them, and say, "If you do not ive me more time, I will institute an action gainst you under this Act."

446. But are you not aware that clover seed ften lies a month in the ground without germiating, in a dry spring?—That is quite a diffeent matter. You will never tell from the gerination whether it was doctored or not; it is nly from the appearance of the seed that you an tell that, and the farmer loses all power upon is seedsman after the seed is sown, unless he as retained a sample to compare with afterwards. Now, I believe that there is not one farmer in 00, and perhaps not one in 5,000, that retains a ample of the seed that he sows.

447. Supposing that this Bill were to pass, nd a farmer sowed some clover seed, and found hat two months after it had not germinated, is t not likely that his suspicions would be excited of there having been some unfair play towards im there; and supposing that (as I know many armers do) he had kept a sample, do you think hat it would be fair to limit it to a month, seeng that there are frequently circumstances which give a farmer the means of judging afterwards whether he has been fairly treated?—He is not debarred from his present common law remedy then any more than he is at present. But it may not be in consequence of his seed being doctored that it has not germinated. The seed may have been perfectly genuine, and yet not have germinated. This Bill is not intended to meet a case of that sort. If a man bought seed guaranteed to germinate, and relied upon its growing good, he would have to proceed to an action at law if he had reason to think that he had been deceived. We do not want to meet that case here.

448. You say, if a man has bought seed guaranteed to grow, but he may have got old seed mixed with new seed; and then you say that this Bill would not touch that case?—Yes; but if there were new seed mixed with old seed, he would see it at once; it would be objected to at once. I may state, in reference to the fact that sometimes, even without being doctored, the seed does not germinate, that we know instances last year when the seed sown in the spring remained dormant till the autumn. I said that the farmer might stipulate for a guarantee; but it is not the custom of the trade, and I believe that no seedsman would give it. It would be incurring too great a risk. He cannot guarantee atmospheric influences.

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449. But if he kept a sample, he might know whether it arose from atmospheric influences or not?—But last year's seed, perfectly good, remained dormant, in consequence of the atmospheric influences, till the autumn.

450. You think that a month would be perfectly sufficient for the protection of the farmer?—Yes.

451. Mr. *Cross.*] You say that you have never had any doctored red clover seed?—No.

452. And although you have been beaten out of the field in one or two parts of the country, yet on the whole you find that you can hold your own very well?—Not nearly so well as we should with this Bill.

453. But still you find that you can hold your own?—I get a very fair share of the trade; still I have lost some that I otherwise should have had.

454. Is there any difference between the turnip seed trade and the clover seed trade in that respect; do you think that the turnip seedsman can hold his own as well as you do?—I would rather confine my evidence to things that I am practically acquainted with.

455. I should like to know whether you see any difference between the two in that respect?—I believe that if one or two turnip seedsmen were to sell nothing but net seeds, and others were allowed to sell mixed seeds, if they felt so inclined, the man selling the net genuine seed would not hold his own.

456. Neither in the clover seed nor in the turnip-seed traffic?—No.

457. But you hold your own?—Only with a certain class of customers; there are a certain class of customers that I used to do business with that I have lost through this adulteration.

458. Do not you think that if two or three respectable houses like your own joined in the practice of selling only genuine seed, they could command the trade?—No, I do not think it possible, by any volunteer effort, to put down the system; we must have compulsory powers.

459. Are you sufficiently acquainted with the trade to tell me whether, in your opinion, the consumer gets all the benefit of the adulteration?—No doubt he pays a much reduced price; but, as I mentioned in answer to a question from another honourable Member, the consumer must lose, because he has to pay all the original expenses of the dead seed, and the carriage, and a little of the intermediate process through which it passes from the doctor to the farmer, so that, though he gets it cheaper, there is an actual loss to the farmer from the practice.

460. Do you think that any gain goes into the seller's pocket?—He adulterates for the purpose of selling cheaper.

461. And not to make money by the adulteration?—He gets a larger trade, and by that means

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means he gets a greater profit on his transactions.

462. Mr. *Brand.*] I understand you to say that the firm of which you are a member have not dealt in doctored clover seed?—No.

463. But is it the practice generally in the clover seed trade to doctor?—I have been referring more especially all through my evidence to the practice of doctoring trefoil; killing and mixing that is only a recent introduction.

464. And that is carried on to a considerable extent?—Yes, it is.

465. Throughout the three kingdoms?—It is sold in the three kingdoms, but I believe the process is only done in England.

466. And what is the extent of the doctoring, that is to say, what is the reduced strength of the clover seed?—I should say that the reduced strength is the proportion they put in; it would be a very tedious thing indeed to take a sample and see what that is.

467. Does it ever amount to as much as 50 per cent?—No.

468. Or 25 per cent.?—I should think that 15 per cent. is a high per-centage; it may be more; I would not like to speak positively on the point.

469. And you who deal in genuine clover seeds have been driven, as I understand, from certain markets by the competition of those who deal in doctored seeds?—Yes, I have been driven out of certain districts altogether.

470. And as an honest merchant you come to Parliament to protect yourself from that state of things?—Yes.

471. *Chairman.*] You have been speaking throughout on the clover seed business and the special branches of that trade?—Yes.

472. But you know enough of the turnip seed business to know that there is such a difference between them, that while you can distinguish old clover seed from the new by the outward appearance, in turnip seed that is not the case?—No, I believe it cannot be done in the case of turnip seed.

473. The honourable Member for Hull has been anxious to prove to you that the farmers would object strongly to not being allowed to buy adulterated seed if they wished. Supposing that they did wish it, would not the words which I suggested inserting in the place of the word "knowingly," namely, "with an intent to defraud, or to enable another to defraud any person," enable the dealer or purchaser to buy second or third, or fourth quality seed and mix it?—Decidedly, if it were genuine, but I think that some of the questions of the Vice-President of the Board of Trade, in regard to selling seed, were directed to this: if the seller and the purchaser are mutually aware that it is mixed seed, should that transaction of selling be prohibited? I say that it should, because that is putting an instrument in the hands of the purchaser to defraud his next purchaser, who would be the farmer.

474. This Bill does not profess to treat farmers like children; it is no more a special protection to them than to any other part of the public against fraud?—No.

475. Do you generally confirm the evidence that Mr. Sharpe gave?—Yes.

476. Is there anything else that you wish to add to your evidence?—No, I am not aware of anything.

477. Mr. *Shaw Lefevre.*] From whom do you purchase yourself, from the grower?—No, very seldom, but all through brokers.

478. Do you purchase very much from abroad?—It depends very much upon the season; some years there will be a failure in one part of the world and a superabundance in another; last year we had a small quantity in England. There is one district of Germany which we got a great quantity from this year, and that has not grown red clover to any extent since 1826. Last year we had a short crop in France, and a good one in Belgium, and none in America.

479. Do you find adulterated seed come from abroad?—Very little.

480. Or from the home growers?—I believe that the seed sent to the factors for sale in the London market is very pure.

481. It is only adulterated when it gets into the hands of the wholesale dealer?—Yes.

482. You sell by sample, as I understand you?—Entirely.

483. You do not guarantee?—No.

484. Did you hear what the last witness said about selling in the market without a guarantee?—Yes.

485. Do you consider that a man who sells without a guarantee in any way warrants that there is no killed seed in the article?—If he is dealing with a merchant equally extensive with himself, I should say that the question would be asked him whether the seed was mixed or not.

486. But when dealing with a retail dealer?—I believe it is understood that there is a certain proportion of net seed.

487. Has that ever been tried in a law court?—I am not aware that it has.

488. You consider that the person who sells is, by the custom of the trade, entitled to sell the genuine seed mixed with killed seed?—I would not say "entitled," but he does it under the sanction of the custom of the trade.

489. And you think that on the whole about 15 per cent. is a high average of adulteration?—In clover seeds, I should say it was.

490. Do you test the seed yourself on your premises?—No, it would be impossible in large warehouses like ours; we may have an order for a large quantity, and may exhaust our stock, and have to get in some more at once.

491. Can the purchasers tell readily whether the thing has been adulterated or not?—Yes, by the eye, at a glance.

492. Mr. *Morrison.*] The test used in detecting the presence of the colouring matter would be steeping the seed in hot water, I suppose?—That would do, but we can do it by the eye.

493. Would any colouring matter come off genuine clover seed if it were steeped in the same way?—Yes; if you steep white clover seed and let it stand in the water, the water will be discoloured.

494. If you put red clover into it would it be made red, because there are a number of red grains in it?—No, you cannot call it red, but deep purple; I do not think that it would be coloured red.

495. Mr. *Norwood.*] Suppose a merchant in London imports 100 tons of clover seed from the Continent, and that after receipt of it here he finds that there has been adulteration on the other side of the water to the extent of 5 or 10 per cent., do you think it would be right to bring that man up for an offence against the Act?—I would send it back, in that case.

496. As

496. As this Bill is now framed, any common informer can inform, and he can receive a premium of 5 *l.* out of the penalty, cannot he?—I think there is no premium; I think that 5 *l.* may be awarded to pay the expense of publication after a second conviction.

497. Taking it in that way, do you think that it would be right to the merchant in the first place, to prohibit his re-sale under any circumstances, of his 100 tons, and to fine him in addition?—I think so, if he contravenes the law of this country.

498. Supposing that it were sent to him without his previous knowledge, that the man commits a fraud on him abroad, that he imports seed which he has ordered as pure, and finds that it is not pure, under this Bill he would not be able to resell it under any circumstances, and would be liable to a prosecution, and a fine of 50 *l.* in addition?—I think that the offence is not constituted till you offer for sale, and he would avoid that penalty by returning it abroad at once, and not offering it for sale.

499. Supposing that he did not find it out till he had sold it?—Then he must pay the penalty of his want of knowledge of the trade. We cannot overcome that. If you look at Clause 5, in the case of a foreigner sending doctored seed into this country, he is not liable for the penalty, as I understand this clause, unless he offers it for sale. If the merchant should offer it, then he would be; but it does not touch the foreigner.

500. Sir *Henry Selwin-Ibbetson.*] Supposing two samples of seed to be purchased, one adulterated and the other pure, the produce derived from the net seed would be much larger than the produce from the adulterated seed?—You would have more plants from the net seed; it is quite possible that you might put it so thick as to destroy your crop.

501. The natural inference would be, that a farmer would get a better yield from the net?—He would require so much less seed; he need only buy 85 lbs. weight of the net to produce the same result as 100 lbs. weight of the adulterated article.

502. He would, therefore, gain in that respect by the use of the net seed?—Yes; if a farmer buys adulterated seed, he has to pay all the expenses of the process.

503. And in the question between killed seed and old seeds, the old seeds have some germinating power left in them, and therefore there is a probable chance of a crop from them, whereas there can be none in the case of the killed seeds?—Quite so.

504. I think you stated that constantly large orders came in which cleared your stock out, and you had to go into the market at once for a fresh quantity?—Yes.

505. And you stated that you did not generally test the seed, but it was simply bought by sample?—That is so.

506. If you do not verify the bulk that comes in by the sample, you cannot really tell what you are selling?—But we do verify it; if we did not do so, we should be at the mercy of the factor from whom we bought.

507. I thought you meant that in the hurry of trade you had not time to do it?—I meant that in the hurry of trade we have not time to test the growth of the seeds, because orders may come in to-day and the seed may be sent out to-morrow.

Thursday, 8th July 1869.

MEMBERS PRESENT:

Mr. Backhouse.
Sir Michael Hicks Beach.
Mr. Henry Brand.
Mr. Cogan.
Mr. Shaw Lefevre.
Mr. M'Lagan.
Mr. Morrison.
Mr. Norwood.
Mr. O'Neill.
Mr. Pell.
Sir Henry Selwin-Ibbetson.
Mr. Welby.

WILLIAM EARLE WELBY, Esq., in the Chair

Mr. Frederick Kennedy, re-called; and Examined.

Mr. *F. Kennedy.* 8 July 1869.

508. *Chairman.*] I believe that you wish to make some statement to the Committee?—Yes; with your permission I wish to make an explanation in reference to the answer which I gave to Question 404, in my examination on Monday.

509. You said there, that you had never had a sample of adulterated red clover since you commenced?—Yes; and I mean that to refer to red clover alone. Every person in the trade reading that answer would understand it to be an admission that we had had white and yellow clover in our possession that had been adulterated. The Committee, perhaps, not being acquainted with the technicalities of the trade might not understand that, and might therefore, perhaps, give me credit for greater morality than I am entitled to.

510. Mr. *Shaw Lefevre.*] Then your remarks do not apply to white clover?—I wish to add that.

511. *Chairman.*] But if you look back to Question 400, you say there generally, "We have never had an ounce of killed clover in our place." That is accurate, is it?—That is accurate.

512. Mr. *Shaw Lefevre.*] Applying to white clover as well as to red?—White clover seed is not killed; it is only dyed.

513. Then I understand you that you have sold white clover seed which has been dyed to imitate red clover?—No; to imitate a finer class of the same description of seed. If you will allow me, I will just add to my answer to Question 404, what I should wish to say, in order to convey my real meaning. I should say that we have never had a sample of adulterated red clover since we commenced, but that, following the almost universal custom of the trade, we have dealt in white clover, and yellow clover, which has been improved in appearance for the purpose of mixing with seeds of the same description.

514. Have you sent seeds of that description to undergo that process?—To the seed doctor, we have.

515. *Chairman.*] Have you anything more that you wish to say?—There is one confirmation that I can give of a statement which I made on Monday; I was asked then what would be my idea of the per-centage of adulteration that is used in mixing killed trefoil with red clover. I then stated that I believed 15 per cent. would be about the amount of adulteration that is used. Since then I have had an opportunity of seeing a printed report by Mr. Buckman, who was formerly professor of chemistry in the Agricultural College of Cirencester, in which he states, that he had examined and analysed four samples sent to him for that purpose; and that with regard to the per-centage of adulteration in them, he found in one 15 per cent. of adulteration; in the second, 13; and in the two others, 14; showing an average per-centage of adulteration of 14 per cent.; which, I think, comes sufficiently near to confirm the correctness of my evidence.

516. Mr. *Backhouse.*] Is it, in your opinion, universal in the trade, that all white and yellow clovers are adulterated, or are there any pure to be had?—Yes, there are. Ever since I have travelled for my own firm I have never gone out on a journey without carrying with me samples of genuine clover of every description, so that those who chose to pay the price could have them; and I never showed a sample of the white and yellow seed mixed with seed artificially coloured, without telling the purchaser at the time that it was not a genuine sample.

517. Is the adulterated seed sold at a lower price, always?—Yes.

518. And the object of the adulteration is not profit to the seller, but to give the farmers the choice of a cheaper article?—No; it is simply done because others do so; and in self-defence we are compelled to do the same thing to meet the competition of trade.

519. Do you get more profit on the adulterated seed than on the pure seed?—We do not as a rule get more profit on it.

520. Mr. *Shaw Lefevre.*] Is any damage done to the seed by this process?—I never have tried the experiment so as to test the growth of white seed before being improved in appearance, and the same sample afterwards; but I have tested repeatedly seed that I knew to be artificially coloured, and have found a very fair per-centage of germinating power in it; I was informed by one of the seed doctors that the process which he put it through had no tendency to destroy its vitality.

521. Mr. *Pell.*] With regard to what you have said about white clover, are we to understand that seed merely improved in appearance would still

still in your mind pass as genuine seed?—No, I drew the distinction especially as to red clover, that was the point on which the examination was going at the time that I spoke.

522. Mr. *Shaw Lefevre.*] Is the improved white clover seed easy of detection or no?—My opinion is that it is not difficult of detection. It is not so easy of detection as red clover, but a person experienced in the seed trade can have very little difficulty in the matter.

523. Do you think that the ordinary retail dealer can tell that it has been improved?—There are exceptions in every trade; you will find some men better judges than others.

524. Take the ordinary retail dealers through the country, can they tell whether the seed has been doctored in this manner?—If you go into the country and call upon a seedsman, who has been bred a seedsman, I believe in the majority of instances he is as good a judge as I am myself; but there are many country shopkeepers, ironmongers, and grocers, who have not been bred seedsmen, and I believe that those men cannot detect it so readily.

525. Can these retail dealers as a rule tell whether the seed has been doctored or not when it is offered to them by the wholesale dealers?—My answer would be that the smaller class of dealers cannot tell that.

526. Mr. *Pell.*] Not by simple inspection?—No.

527. Mr. *Shaw Lefevre.*] And *à fortiori*, the farmers cannot tell?—Well, I may tell you an instance that happened only this last spring. A friend of mine sent to a farmer the best growing white seed he had, that he had tested to grow over 90 per cent., and the farmer sent it back to him the same afternoon stating that he was not accustomed to buy inferior seed, and sent him a sample of the sort he wanted, and this sample, my friend told me, was doctored seed altogether, without any genuine seed in it at all; it looked finer than the genuine seed, and the farmer judged it by the eye; this really fine seed was not particularly taking to the eye.

528. Mr. *Pell.*] But there would be no difficulty, would there, in distinguishing between trefoil and clover?—Not the slightest; it is a different shaped seed altogether.

Mr. Michael Andrews, jun., called in; and Examined.

529. *Chairman.*] You are, I believe, Secretary to the Flax Extension Association, in the north of Ireland?—I am.

530. Of whom does that association consist?—Of linen merchants and spinners connected with the trade in Belfast, of whom I have a list here.

531. You are thoroughly conversant with the details of the flax seed trade?—Yes, as far as relates to it after it arrives in this country.

532. Will you be so good as to state to the Committee what your views are with regard to the probable operation of this Bill upon the flax seed trade, giving any explanation that you may think necessary?—There is a certain quantity of flax seed that it is quite necessary that we should receive in Ireland every year; the fact is, that the quantity imported is not more, usually speaking, than the quantity required to keep the trade supplied, and therefore any legislation that would curtail that import would be detrimental to the linen trade of the north of Ireland.

533. Can you give the Committee any idea of the number of acres that are under flax crops in Ireland?—The largest year of growth was 1864; in the year 1864 there were 301,693 acres sown in Ireland.

534. Is the flax seed trade very important in the north of Ireland?—Most important and indispensable.

535. Are you aware whether the flax seed, as sold to the farmers in the north of Ireland, is generally much adulterated or not?—Some years it is very considerably adulterated; not adulterated altogether, but one class of seed substituted for another—an inferior class substituted for a superior.

536. Where is that substitution generally effected?—It sometimes takes place at the port of import, but very frequently in the country towns, among the country dealers; more frequently there. As an example, I may say that the appearance of English flax seed and Dutch flax seed is very similar; but Dutch flax seed is usually a very much more expensive seed than English, and a country dealer will buy one hogshead of a good brand of Dutch flax, and that will serve him the whole year; he will fill it up as it wastes with English seed, and sell the English seed for Dutch; that is a frequent fraud.

537. Have you considered the operation of this Bill which is now before this Committee?—I have read it, and observed the provisions of it.

538. Will the frauds to which you refer be in any way affected by it?—I do not see anything special with regard to the fraud of substitution, because it is adulteration that is principally mentioned in the Bill, not substitution; and substitution is the fraud that is generally practised in the flax seed trade.

539. Then you are come here to ask for an insertion of clauses specially directed against the substitution of inferior classes of flax seed for a higher one?—The selling of one class for another; it certainly would be very desirable if something could be done to prevent that. I do not see my way very clearly as to how it could be done.

540. You are not prepared to suggest any method by which that could be done?—No; for this reason, that it occurs chiefly with country dealers, and they are spread over the length and breadth of the land in small country towns.

541. Mr. *Shaw Lefevre.*] You know nothing, then, of a process of killing flax seed in your trade?—There are some years in which flax seed vegetates much better than in others.

542. But this fraud which is specially dealt with in this Bill, namely, the killing of seed and selling it as genuine seed, is not known in the flax seed trade?—The flax seed may be subjected to a process that destroys a certain vitality, but I do not know any object in killing the vitality entirely as is done in some other seeds.

543. You have never known flax seed killed for the purpose of selling it as genuine seed?—Never.

544. Or have you known of dyeing flax seed?—No; it is sometimes dressed with oil.

545. Then the fraud you complain of in the flax seed trade is that of substituting an inferior class for a superior quality?—Yes.

Mr. *M. Andrews*, jun. — — 8 July 1869.

546. Is that very extensively practised?—It depends upon the year; in a year like this, when we have extremely fine seed, there was almost no fraud practised. When the year has been a bad one, and the price is very high, then they substitute an inferior article for a good one.

547. And do they sell it at the same price as the good one?—Yes, I can mention a fraud that occurred in the year 1868, with the seed that was of the growth of 1867. The English seed had a better appearance than the Riga seed, but the Riga seed was at a higher price than the English seed, and I have heard (I do not mean that I can vouch for this myself) that they emptied the more expensive seed, the Riga, and filled the barrels up with English, because they were able to pass it off as a superior seed.

548. They sold the one instead of the other, and committed a fraud in that way?—Yes; but that which I have just mentioned is a fraud of rare occurrence.

549. Have you also known cases in which the seed of an inferior year has been mixed with the seed of a good year, and sold together with it?—It depends upon whether there is a quantity left over.

550. When a quantity is left over have you known cases where the old and new seeds have been mixed together?—The selling the seed of the year previous as the seed of the present year I would look upon as a fraud.

551. But where it was sold as the seed of the preceding year, you would consider it as a fraud?—Yes; but I do not know that it would act in a very detrimental manner, because the seed that has been grown in a good year does not lose much of its vitality.

552. But if it were seed of a bad year, the mixing would be a bad thing?—Yes.

553. You come here to complain of these frauds?—They exist to a very great extent.

554. And to complain that the Bill contains no remedy for them, is that so?—I will not go so far as that; the Bill does, in part, contain a remedy, but it does not meet the case of substitution, I think.

555. And that is a matter very much complained of in the north of Ireland?—Certainly.

556. And you have no remedies to suggest?—No, I have not.

557. Mr. *Backhouse.*] Is it possible to detect inferior seed from good seed in the flax trade by its mere external appearance?—It is very difficult.

558. Mr. *O'Neill.*] Are the clauses that you are in favour of approved of generally by the trade in Belfast?—The fact is that the trade in Belfast want more protection; they want protection to the seller as against the farmer, so as not to be subjected to action for selling inferior for superior seed.

559. I have a letter from Mr. Hamilton, of the firm of Richardson Brothers, and Co., and he mentions to me that he has very important clauses to bring up, and says that they would like to have some one over here on the subject; do you think that your clauses would meet their view?—Mr. Hamilton is connected with a very important firm in Belfast, and probably as conversant with the trade as most people.

560. The interests of his firm and yours are probably identical?—I would not be prepared to say that.

561. There is a clause in the Bill to the effect that any person importing seed intended for sowing, which has been kiln-dried, should be liable to a fine of 50 *l.*; what do you think with regard to including the process of kiln-drying in the Bill?—I think that that clause would operate very detrimentally to the flax seed trade. From the information I have received (for I have not been to Riga myself) there is very little Riga seed received here that it is not absolutely necessary for the safe keeping of that seed to have partially kiln-dried.

562. For the safe transit of it, you mean?—Yes.

563. You would be against that clause so far as relates to the flax seed trade?—So far as relates to the interest of the linen trade. It would be most desirable, if you could, to get it without kiln-drying, and when it is kiln-dried it should only be to that extent necessary for the safe transit of the seed from Riga to Ireland.

564. If this clause remained in the Bill, do you think that the importation of flax seed from Riga would be affected?—I am very much afraid it would, because if they were liable to a penalty for selling kiln-dried seed it would be applicable to such a large quantity of the seed that goes into Ireland. I do not know if you are aware that the seed is all passed by the Russian Government, and it is classed under three denominations—extra picked, picked, and prime. The extra picked is supposed not to be kiln-dried, but that is the only class that is not.

565. With regard to substitution taking place before the flax seed came to this country, how do you think that penalties put into this Bill would affect the merchants in foreign countries?—I do not think that the substitution generally occurs in foreign countries. I know instances in which it does, but I think that the great substitution occurs in Ireland.

566. So that, practically, any penalties in this Bill would take effect in this kingdom and not in Russia or the country that it was imported from?—Yes.

567. Supposing that penalties were affixed to the substitution or to other misdemeanors with regard to the flax trade, would it be easy to determine upon whom these penalties ought to bear?—The substitution generally occurs with the small country dealers and shopkeepers; and I think that it would be very difficult, indeed, to detect them; but the probability is, that if there were a law upon the point and a heavy penalty, it might deter them to a certain extent. With regard to the kiln-drying, I mention distinctly that it would be most desirable, if we could, to get the seed without being kiln-dried; but if in certain seasons the seed could not be shipped with safety from Riga without being partially kiln-dried, it would be very detrimental to the trade if there was any legislation to prohibit that seed being sold in Ireland.

568. I do not know if there are any places besides Riga where kiln-drying might be carried on, for instance in Belgium, which is nearer to us; could there be penalties against it in those places which would work beneficially?—No; I am afraid not.

569. So that generally you would be against the retention of this clause, so far as relates to the flax seed trade?—So far as relates to the staple trade of the north of Ireland, I would.

570. Do you know whether there is any mode by which to determine whether flax seed has been

been killed, supposing that there is some that is killed along with other seed?—No, I do not think there is. It alters in colour a little, but it is very difficult to detect it. Some of it is used for feeding purposes, and if you can get it immediately after being kiln-dried you can detect it by the smell.

571. The manner in which Mr. Sharpe told the Committee on Monday that turnip seed could be detected does not apply to flax, such as crushing it in the hand?—Well, I never tested in that way; but if I had had sufficient notice I would have been very glad to have subjected flax seed to the test, to know at what degree of temperature the vegetating capacity was injured; but there was not time for me to do so. That would be an experiment that would be very essential indeed, as far as regards this Bill.

572. I do not know whether the farmers generally in the north of Ireland suffer at all from this substitution. You have spoken hitherto of the traders, I think?—It is the farmers that do suffer. The small traders sell to the farmers, and then when they get an inferior for a superior seed they suffer in having an inferior crop.

573. When they are buying seed in which there may be some substituted, do they know generally that there is a certain proportion substituted, or do they buy it under the idea that it is all good seed?—They buy it under the idea that it is the seed which the seller represents. For instance, if the seller represents it as Riga seed, they take it for granted that it is. If he represents that it is English seed, they take it for granted that it is.

574. The farmers suffer as much from the substitution as the traders?—The farmers are the persons who do suffer, the traders profit by it.

575. Mr. *Norwood.*] Do you know anything of the crushing seed used for the purpose of oil cake? — No, not intimately; the seed that is used for crushing is considered not suitable for sowing.

576. In what respect?—In Riga there is large quantity of the seed that is not passed by the Government as suitable for sowing, and that is retained in custody there, and not allowed to get into the merchants' hands until it is shipped, and then it is shipped as crushing seed. But the sowing seed the Government allow to go into the merchants' hands, and they place the Government brand on it as Crown seed fit for sowing.

577. There is great difference of price between seeds, is there not?—Yes, a great difference.

578. The seed used for crushing is not so pure as the sowing seed?—No: it is also an inferior quality. Anything that you can extract oil from will do for that purpose.

579. Linseed is linseed, is it not?—Yes.

580. And linseed, whether it is superior quality or inferior quality, is the same species of grain and has very much the same appearance?—Yes.

581. Suppose that it was possible to sift the crushing seed so as to extract the small round stuff in the seed, and get it free from impurity, and that they were to mix that with the flax sowing seed, how could you tell the difference?—I do not exactly understand the question.

582. The sowing seed that comes from Riga is almost pure; it is free from any mixture of any extraneous matter whatever?—It is very full of weed seeds this year; the quality of the seed was exceedingly fine, and yet I never saw it so full of weed seeds.

583. Under those circumstances if this Bill were to pass into law as it now stands, no man would dare import a single barrel of Riga seed into Belfast because it is not pure seed?—But the seeds that produce the weeds are of very different appearance from the flax seed.

584. This Bill as it now stands imposes a penalty upon anyone who sells seed with a mixture of impurity?—But it is not mixed in that case, it is in the seed, it is pulled with the seed and is growing with the seed at the time, and it is from insufficient cleaning that those weed seeds are in it. It is not a mixture, because it grows with the seed, and is not put into it; the Dutch seed is all cleaned, you will not see any weed seeds in it.

585. Crushing seed is mixed with other seed in some cases?—Yes.

586. How would you provide under the Bill for a man selling the sowing seed mixed with crushing seed?—That is quite a different denomination of seed; it is generally seed that is held over from an over-quantity, and some flax seed is only grown for the purpose of being crushed.

587. This Bill is for the protection of farmers. I want to see how we are to protect the farmer from the adulteration of flax seed in Ireland, and I ask how you will detect the mixture of the crushing seed with a sowing seed sample?—It is very difficult.

588. Mr. *Morrison.*] I understood you to say that the Riga seed was partially kiln-dried?—I have never been in Riga, therefore all I state on that point is from information given to me.

589. But it is partially kiln-dried to enable it to bear the voyage?—Yes, to enable it to bear the voyage.

590. I suppose in that process of kiln-drying it might happen that without its being intended to kill any of the seed, one or two grains might be actually destroyed, that is to say, their vitality might be destroyed?—My own impression is that the kiln-drying has the tendency of diminishing the germinating capacity of the seed.

591. You have read this Bill, no doubt?—Yes.

592. The effect of it would be, that if a barrel of seed came from Riga with the vitality of a single grain destroyed, none of that barrel could be sold?—I do not know that, because the very primest seed will seldom vegetate entirely; there will always be a small per-centage that will not.

593. We know that there is always a certain per-centage of seed the vitality of which is destroyed from natural causes, but this Bill deals especially with kiln-dried seed?—I was frightened at that clause, because it might affect our trade.

594. The practical effect would be that it would keep Riga seed out of Belfast?—It would diminish our supply.

595. And you know no other country from which you could replace it?—If we were deprived of the seed that we receive from Riga it would be a very sad tale for the linen trade in the north of Ireland.

596. You have no suggestion for the altering of this Bill, so as to avoid that result?—Not unless there were some saving clause to exclude Riga seed from the clause which applies to kiln-drying.

 597. Are

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597. Are there any other ports from which flax seed comes to Belfast but Riga?—From Holland.

598. That is not kiln-dried, is it?—My impression is that in some seasons it is kiln-dried; last year I think almost all the imports of flax seed that arrived in Belfast was not kiln-dried; that was in consequence of the year being a good year.

599. Are you aware that it is possible to tell by any test kiln-dried seed, the vitality of which is destroyed, from kiln-dried seed, the vitality of which is not destroyed?—The only way that you could do it would be to vegetate both samples, and see which vegetated the best; you could sow 100 pickles of each, and see how many came up.

600. But if a certain number did not come up it would be impossible to tell whether that loss of vitality proceeded from the kiln-drying or from natural causes before?—If you took one sample of seed, and vegetated 100 pickles of the sample without subjecting it to any process, and then another sample and kiln-dried it, and found a difference in the result, you could attribute it to kiln-drying.

601. Mr. *Cogan.*] Is there much difference between the appearance of the Dutch and the English seed?—No; the English and the Dutch seed are very much alike in appearance, generally speaking.

602. Could one be very easily substituted for the other?—Yes; I think English and Dutch are the most easily substituted.

603. It is only by the result of the crops that you can tell the vitality?—Yes, if you do not vegetate it previously. You can try it by vegetating small samples previous to the sowing season, which is very frequently done. They will sow 100 pickles of seed in some artificial vegetation, and they will see how many come up.

604. One seed produces a better quality of flax than the other does?—Yes.

605. That cannot be detected by any process beforehand, can it?—No.

606. You are aware that the provisions of this Bill simply render it an offence to kill and destroy unnaturally the vitality of the seed by kiln-drying. If kiln-drying would not have that effect, it would not come under the penalty of the Act?—The entire vitality of the seed is to be destroyed, I suppose, for it to come under the Act.

607. Of course, you would have no object in importing seed from Riga whose germinating power was so destroyed?—Of course, if the entire vegetative power was destroyed, it would be of no use in the world.

608. Do you believe that the kiln-drying that takes place at Riga does destroy the germinating properties of much of the seed?—The opinion is that in certain seasons flax, after being sown, vegetates much better than in other seasons, and I think that it may be attributed to excessive kiln-drying having been necessary. In some years it is much more necessary than in others. If it is a bad, wet season they will have to have recourse to kiln-drying more than in a finer season.

609. But the best qualities of seed are not kiln-dried?—Extra picked is supposed to be not kiln-dried; but I do not know that it is always so.

610. Have you any idea of the relative proportion of the seed imported that is kiln-dried?—No, I have not.

611. Do you believe that the greater proportion is kiln-dried?—It depends entirely on the season; in some seasons I believe that the greater proportion is kiln-dried, and in other seasons a small quantity; last year very little could have been kiln-dried.

612. Is the English seed ever kiln-dried?—I cannot answer that question.

613. Mr. *Pell.*] Is linseed sold by weight or by measure in Ireland?—It is by measure; it is so much per barrel, by the hogshead or by the quarter. The Riga is sold by the barrel, the Dutch by the hogshead, and the English by the quarter.

614. You said that the character of the adulteration in your country was substituting an inferior for a superior class of seed?—Yes; and sometimes the inferior will be, to the eye, a better-looking seed.

615. But are there persons in your country, as far as you are aware, who make it their trade to sell this inferior seed for the purpose of mixing?—No; I think it is generally done by the parties trading in the article.

616. You said that the retail dealer did the mixing?—Yes.

617. Where does he procure the seed that he mixes it with?—He can buy a single hogshead of Dutch seed; then as English seed is very much of the same appearance as Dutch, and lower in price, he will go and buy English seed and substitute it for Dutch.

618. And the way in which he forces it on the public, as I understood you, is by keeping always by him a barrel which has the appearance of Dutch seed, and he blends the seeds, and mixes the two?—It will come to that, that he is selling nothing but English seed. If he is selling any quantity, the one hogshead of Dutch will entirely disappear.

619. It is the custom in Ireland to select the seed by the appearance of the vessel that holds it, and not to examine the seed itself?—Both things are done; but it is very necessary to place great reliance on the brand.

620. And the brand is on the barrel?—Yes; that brand indicates the shipper, and the shipper has a repute.

621. But the fraud in your country is as much carried out by means of substituting a barrel, a wooden vessel for another, as by putting the seed into it; people are taken in by the appearance of this vessel?—Yes, it contains a card nominating the shipper.

622. You said that there was a Government brand put on the Riga seed?—Yes, on the sowing seed.

623. Is that put on by the Government?—Yes; it is put on by the Government, I understand. The seed is brought into Riga from the country, and is purchased by the merchants. It is inspected by Government Inspectors, who are sworn in Riga, and the seed that is fit for sowing is passed on and allowed to go into the merchant's hands. The seed that is considered only fit for crushing is put into bonded warehouses, and not allowed to leave Russia except in bulk.

624. Do you find that the seed that is branded as sowing seed in Riga has been specially dressed, and that mixed seeds, such as weed seeds, have been got out of it?—I have never seen any but weed seeds in it; it is generally a round seed, very much

much like a clover seed that is in it. It is very easily got rid of when it comes to the country.

625. Am I right in understanding that this vessel with a brand on it is the means by which the fraud is carried out?—A great deal of the fraud is carried out in that way.

626. Sir *Henry Selwin-Ibbetson.*] You stated that a great deal of this substitution was substituting English seed for Dutch; can you give the Committee the relative price generally of the Dutch and English seed?—The extra picked seed from Riga sold this year at an average of 41 *s.* 8 *d.*; the Dutch hogshead, at 88 *s.* 9 *d.*; and the English, by the quarter, at 78 *s.* 3 *d.* The Riga and the Dutch seed come to pretty much the same price, about 12 *s.* a bushel, and the English seed about 9 *s.*, or a little over, per bushel.

627. There is a very distinct difference in the results of growth from the two seeds, the Dutch and the English?—The Dutch and the English cannot be compared so well as the Dutch and the Riga.

628. What I mean by the question is this, you complain that English seed is substituted for Dutch, the English seed being very much cheaper and of an inferior quality; I want to know what the inferior quality is?—Sometimes the English seed will produce quite as good a crop as the other, but frequently there is a large quantity of the English seed that has been grown too often and does not produce so good a crop. We frequently get from England seed that has been grown, as we consider, too often.

629. And there is no adulteration at all in the flax seed trade, it is simply a substitution of an inferior article?—I do not think that there is adulteration.

630. That is to say, that there is no kind of seed sufficiently like the flax seed of a cheaper price?—No.

631. And there is no killing or dyeing of the seed?—No, I never heard of it; it is sometimes polished up with a little oil.

632. With regard to the partial kiln-drying that takes place abroad, this Bill that we are now discussing only affects the process when it is complete, and the germinating power is extinct?—Yes.

633. And the partial process would not be touched by the Bill?—No.

634. Can you detect easily partially kiln-dried seeds?—No, by nothing but actual experiment, by vegetating them.

635. The kiln-drying done abroad is really done with the view of preserving the seed for the voyage, to protect it from the effects of the voyage, is it not?—Yes, and one thing that makes it much more necessary is that all the seed, I think I am safe in saying so, from Riga comes in sailing vessels.

636. This Bill would not interfere with that process of partial kiln-drying, would it?—If the Bill would not interfere with it, then it would not prejudice our trade.

637. As it is only partial, and the germinating power is not destroyed, it would not be touched by the Bill, and therefore would not be injured by it?—No.

638. *Chairman.*] I understand your evidence, then, to go chiefly to two points, one is that there is a great deal of fraud owing to the substitution of an inferior for a superior quality of seed?—Yes.

639. That might be met by the insertion of certain clauses in the Bill?—Yes; I think that intimidation might prevent it partially, but I think that it would be in a great measure by intimidation that you would do so. I do not see how you would detect it.

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640. The other point is, that you are afraid that the operation of this Bill might limit the importation of flax seed into Ireland?—Yes.

641. And your reason for that is, that a great deal of Riga seed is kiln-dried before it is shipped?—Yes, of necessity.

642. But I think, if you will read this Bill carefully, you will see that the third clause is directed not against kiln-drying, but against killing by kiln-drying?—Yes, I observe that.

643. And if it should so happen that any portion of the flax is killed in this kiln-drying, it would be done unintentionally, not with intent to defraud?—Yes; I do not think that there is any intent to defraud on the part of the Russians.

644. If this Bill, as it stands now, or as it may stand with the insertion of certain words to make its purpose clearer, is confined in its operation distinctly to cases where that is an intent to defraud, it would not produce the effect that you are afraid of?—That is the strong point that I look to as a much more important point than the substitution.

645. If, therefore, the Committee could devise amendments in the Bill to meet that difficulty, your objections to it would be entirely removed?—Decidedly.

646. Mr. *Shaw Lefevre.*] Look at the 5th clause of the Bill which says that, "Whosoever shall knowingly have in his possession any seeds with which any killed seeds shall have been mixed, shall be guilty of an offence against this Act." Now, supposing that a cargo comes over from Riga of the seed that you have spoken of, which in consequence of the process in Russia has been partially killed, that is to say, where a portion of the seeds have had their vitality destroyed, would not this clause prevent the sale of such a cargo?—I was afraid that it would.

647. Can you suggest any mode of meeting that particular case?—Not without a special saving clause with regard to the flax seed.

648. Mr. *Brand.*] But supposing a provision were to be introduced into this clause that this was to be done "with intent to defraud, or to enable another to defraud," in order to bring it under the Act, would not that meet the point?—Well, it is more a legal question than a question for me to answer.

649. Mr. *Norwood.*] Can you tell me, with regard to the vitality of Riga sowing seed, how long it retains its germinating power?—I am very sorry that I cannot do so, but I rather think that it is a long-lived seed; and there is one thing to be remarked with regard to that, if the seed is of superior quality (and I believe this is the case in Holland) it is considered that it will produce a superior fibre if sown two years' old, instead of being fresh; that when the vegetating capacity of it is in its most intense state, which would be in the first year, it is considered not to produce so good a fibre as when it is slightly weakened; and I believe that that is the case.

650. But you are unable to state at what date its germinating power would be seriously interfered with?—I am.

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651. If it were five years' old, would it?—I have heard that seed four years' old would produce a good crop.

652. Is there any adulteration by mixing old seed with new?—I think there is a good deal of that when there is a large quantity held over.

653. That would be impossible to detect, or to guard against?—I do not see how you would do it, except by intimidation; that is to say, imposing a penalty, to deter people from doing it.

654. Mr. *Pell.*] You have spoken of Riga, and of Dutch flax seed, and also of English flax seed?—Yes.

655. But Dutch flax is not a different variety of flax from the English when it comes up, is it?—No.

656. Only you grow flax in Ireland with a view to getting fibre, and the English seed sometimes does not produce so fine a fibre as the Dutch?—They grow it for the sake of the seed in England very generally; it is considered that in the case of flax, especially in Ireland, from which seed has been taken (indeed I know it to be an absolute fact), the fibre is deteriorated very much in quality.

657. But still it is the same plant, only it comes from a different country, from England instead of from Holland?—Yes.

658. Mr. *O'Neill.*] With regard to Mr. Brand's suggestion as to inserting the words, "with intent to defraud," is there not some means such as cracking seed and some mucus stuff coming out of the seed, by which it might be known whether the seed offered for sale is good seed, likely to germinate?—I never heard of the flax seed being subjected to any process that would crack it in any way. I think that if you were to subject it to pressure it would injure the vegetating capacity of the seed.

659. That would destroy the test, you think; in fact, you think that there is no way of testing by pressure whether seed is good seed and likely to germinate?—I should think nothing but the actual vegetation. Of course, you will know a seed that is perfectly dried up, and that has no oily matter at all in it by crushing it, as turnip seed. If it is quite mealy inside you will know that it will not vegetate; it must have some degree of moisture to show that there is some vitality in it.

660. I suppose that seed of that sort sold, if dried up in the way that you have mentioned, might be sold with intent to commit fraud?—Yes, if it were sold it might be sold with the intention to defraud. I know that turnip seed is very often adulterated with other seeds that are kiln-dried to a great extent, indeed, to such an extent as to destroy their vegetating capacity entirely, merely for the sake of increasing the bulk.

661. I think you said that you had no clause to suggest to meet what you complain of in regard to the flax seed?—I have a clause here with regard to the substitution, which I got this morning: "Whosoever shall knowingly sell or offer for sale or cause to be sold or offered for sale as Dutch or Riga flax seed, any English, Irish, or other flax seed, or any mixture of these seeds, packed in hogsheads, barrels, or such package as may be customary, having the brands or marks of Dutch or Riga flax seed, shall, for every such offence, on summary conviction thereof before the court, be liable to and pay such penalty and costs as hereafter provided." I do not know whether that clause would meet the case or not.

662. Did you mean, when you said that you had no remedy to propose, that you thought that clause would probably not meet the case?—It might deter and act in the way of intimidation: but I do not think that it would altogether prevent it.

663. Is that the general opinion, do you think, of the trade in Belfast, that no clauses could be proposed which would fully remedy the evil?—I am sure that the trade is quite of opinion that you could not fully meet it; but there are others much stronger than I am in the opinion, that you might legislate to prevent it.

664. Those who believe that you might prevent the evils by legislation would approve of that clause?—Yes. I look upon that clause as one that would do no harm, but I do not know that it would do much good.

665. That is the way that the trade would remedy the evil of substitution?—By that or some analogous clause; I do not see how it could be remedied otherwise.

666. And a saving clause to except flax from the restriction, with regard to kiln-drying, would affect the other point?—Yes.

667. And those are the main objections to the Bill?—Yes; but the strong point that I go upon is the fear that some stringent measure might prevent sufficient flax seed from being imported into the north of Ireland.

668. *Chairman.*] With reference to a question put to you by the honourable Member for Hull, this Bill does not prohibit the sale of seeds in which there are natural impurities, only the sale of those seeds in which there are mixed, killed, and dyed seeds?—Yes, mixed on purpose.

669. And what is meant by "killed" and "dyed" seeds is strictly defined in the clauses of the Bill?—Yes.

Mr. George John Alexander, called in; and Examined.

Mr. *G. J. Alexander.*

670. *Chairman.*] You are a wholesale seed merchant, carrying on business at Dublin, I believe?—Yes.

671. Were you in the room on Monday, during the examination of the witnesses there?—Yes.

672. And you heard the evidence given by Mr. Sharpe and Mr. Kennedy?—I did.

673. Do you generally confirm that evidence as to the extent of adulterations?—My experience agrees pretty fully with nearly all that they have said.

674. Do you consider that Ireland suffers as much as England and Scotland from a system of adulteration?—I know that Ireland suffers very materially.

675. Have you considered the provisions of this Bill?—I have.

676. Are you of opinion that it would work well, or not?—I am of opinion that it would work well.

677. Do you think that it would be expedient to extend its provisions so far as to prohibit the use of the old seed by law?—I do not; I consider that the quantity of old seed left over is very small, and could not affect the object that you

ou have in view, in passing this Bill; and I also old that many seeds are better the second year an the new crop, and consequently, it is in the terest of the farmer as well as of the trade at old seeds should be exempted from the peration of this Bill. When I say old seed, it ay be one, two, or three years' old, as the case ay be. That applies to turnip and clovers.

678. Are you cognisant, may I ask, of the etails of the flax seed trade?—I am.

679. You have heard the evidence just given y the last witness?—I have.

680. Do you agree generally in the purport of ?—With a portion of it, I do; but I do not elieve that this Act would affect the interest of ther the farmer or the dealer injuriously; on the ntrary, I think it would be a protection. I n aware that seed is in wet seasons put on e kiln at Riga, in order to be packed in the arrels with more safety for the transit to Ire- nd; but there is a danger that the seed may e overdone, and I believe also that it often ccurs that seed is overdone in damp seasons, articularly when an early winter sets in, and in urry for shipment, I fear that the care cannot e bestowed on it that is necessary, and conse- uently very often some seed is destroyed.

681. What is your opinion with regard to the ossibility or the difficulty of detecting partially iln-dried seeds?—If seed is killed seriously, I hink it can be detected by handling, by the eye, nd then the trade in general put it to the test f growth, if they suspect the seed to be kiln- ried.

682. Is there any other test but that of actual rowth?—I think not.

683. Is there no test in the way of crushing? —I do not think that you can tell it by crushing, ecause the seed, although kiln-dried, still retains he oil in it.

684. Mr. *O'Neill.*] You are referring to the lax seed now?—Yes.

685. *Chairman.*] You consider that Ireland is more or less affected by the adulteration of all hese different classes of seed that have been alluded to?—I do.

686. Principally the flax seed trade?—The lax seed trade, as the last witness stated, is very much affected by the fraud that he described to ou.

687. In the north of Ireland flax may be said o be the staple?—It is.

688. That is not generally the case in the south f Ireland, is it?—Not generally, although the rowth of flax is extending to the south of Ireland t present, I am glad to say.

689. There is nothing in the climate or the oil of the south unfavourable to it?—No, on the ontrary, it is on the increase in the south of Ireland.

690. Who should you say are the principal sufferers by these adulterations; would it be the small farmers?—Yes, the small farmers are suf- erers in regard to the flax seed, through the small dealers; I have known a dealer to come to me and buy English seed, and ask me to allow him to ut it in certain casks on my premises, and he has left me because I would not allow it to be done on the premises, and has refused to buy the seed. He subsequently returned and showed the seed, and I was told afterwards that it was done in the city for him. They buy up wine hogs- heads to represent the hogsheads in which the

Dutch seed is imported; this refers more particularly to Dutch seed.

691. That is not strictly speaking an adulteration, but a substitution of an inferior class of seed for a higher one, but still a genuine seed?—A genuine seed, and perhaps to all appearance in some seasons a better seed to the eye than the finer seed, and if grown from a good change it very often produces as good a crop as the finer; I should say that that only applies to the best quality of it, for there are also inferior qualities of the English seeds, and other seeds too, which I am not acquainted with.

692. With regard to the time within which information should be laid, have you considered that point at all?—I have.

693. What do you consider would be the right time?—I think that in order to prevent litigation, from a fortnight to a month, say three weeks, would be quite sufficient from the date of purchase to commence proceedings where a purchaser may be aggrieved.

694. Would there not be this difficulty in prescribing a limit of time, that supposing an information was laid, in the first instance, against a retailer, the retailer might be able very readily to prove that the adulteration had not taken place on his premises, or during the time that the seed was in his hands, that he had sold the seed as it came to him, and that before a further information could then be laid against the wholesale dealer, the time would have expired?—There may be a difficulty in that, but I think that the purchaser knowing of this Act being in force, would be likely to look sharp after his interest, and in all cases the retailer can seek his remedy within a day or so after the informations are laid against himself.

695. Nevertheless, it would be desirable to afford a very sufficient time?—It would, but it opens the door for litigation if there is too long a period allowed. I have known an instance, (it occurred a short time since), where Messrs. Mitchell, Yeames, and Company, of this city, allowed a balance of account to remain over, about 116*l.* or 117*l.*, and when they again applied for it, the party complained after three years, that the seed was not good, and allowed Mitchell and Company to take an action against him for the amount, which of course, was recovered with costs. He had always stated that he would have it paid at such a time, but when pressed for payment, he then put in the plea that the seed was bad. That only occurred within the last six weeks.

696. You are a large dealer in flax, I believe? —I am.

697. And you do not consider that this Bill would unjustly interfere with the importation in that trade?—I do not; I think that it would oblige the Riga merchant to be very careful in regard to any seed that he put on the kiln, in order to ensure its safe transfer in the voyage.

698. Mr. *Shaw Lefevre.*] You have said that you agree with the evidence of Mr. Sharpe, and that Ireland suffers just as much as England from this adulteration?—Yes.

699. Does this process of killing seeds go on in Ireland at all?—I am not aware of its being carried on there; any that finds its way to Ireland comes from this country.

700. Do the wholesale dealers in Ireland send their seed to England to be killed?—I am not aware; I have never done it myself.

701. Are

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701. Are you aware of any wholesale dealers who do it?—I cannot say of my own knowledge that it is done.

702. Then how do you know that Ireland suffers as much as England from it?—From the seed that is sold in the country by the English merchants.

703. By the English wholesale dealers?—By the English wholesale dealers.

704. Then the Irish wholesale dealers are free from it, according to your account?—No; because the Irish wholesale dealers are often obliged to buy it to meet the competition.

705. Have you bought it?—I have bought some, only to compete in districts, and I have placed in some instances an adulterated seed before parties, stating to the parties, "This is dressed seed, and this is genuine; this is so much less than that," and they have taken the cheaper kind.

706. Is it the wholesale dealers that have taken it from you in that way?—No, the retailers.

707. Have you given up the practice of buying that?—Entirely; indeed all through my trade I have avoided it in every way I could.

708. Do you buy, yourself, from the wholesale dealers in England?—I do buy a good deal from them, but not all my stock.

709. Have you found any difficulty in getting genuine samples of seed, or no?—Sometimes I have found a difficulty, but of late I have not; the attempt to impose the adulterated seeds on me has not been made; in fact, in many instances they do not open those adulterated samples when they come in, but they only show me the genuine seed, because they are aware that I would not buy the other.

710. Do you agree with Mr. Sharpe, that as a rule the adulterated article sells for a less price, and that, therefore, the purchaser gets the benefit to some extent of the adulteration?—The price being lower, I think the seed is introduced owing to competition.

711. And competition means offering an inferior article for a lower price?—That is with the dealers; but the farmers are very often imposed upon by the retail dealers, and are obliged to pay the full price, not knowing that it is adulterated.

712. Can you tell, yourself, whether a sample has been adulterated or no?—I have never found a difficulty in detecting it.

713. With regard to the retail dealers, can they?—I do not think as a rule they can, though I think there are many men among them that can.

714. Have you considered the effect of the fifth clause of the Bill upon the retail dealers?—I have.

715. Do you think it safe that a retail dealer should be liable to be prosecuted for having in his possession samples of adulterated seed?—I do; I do not think he has any right to have them after the passing of this Bill. If this Bill becomes law, he will be sufficiently advised of its clauses, and ought not to have them in his possession.

716. I think you said, that the retail dealer cannot tell, as a rule, whether the article is adulterated or no?—Then he will be more particular from whom he buys.

717. You have told us that you think that information should not be laid at a longer period than a fortnight, or one month from the date of purchase?—I should say, that I think a month ought to be the fullest extent; it might open the door to very serious litigation.

718. Is that to give the purchaser plenty of time to try the seeds by sowing them?—I think that would be plenty of time.

719. Have you contemplated whether any proviso should be made to prevent the tampering with the seeds by the farmer or the retail dealer?—I think that the dealer and the wholesale dealer again, would have the power of preventing that, inasmuch as no correct seedsman should send out seeds without keeping a duplicate sample, and by that means, if an attempt at tampering with the seeds is made, he has the power in his hands of meeting it.

720. Therefore it might impose on the dealer the necessity of keeping duplicate samples of all seeds that he sells?—No; not of all kinds, but seeds that go out in large quantities, such as turnips, and clovers, and so on.

721. In those classes of seed it would impose upon him the necessity of keeping duplicate samples?—I do not suppose that it would impose it on him, but most men in large business would do it for their own satisfaction.

722. Supposing you have a hundred retail dealers to whom you sell, would it be advisable for you, after this Bill is passed, to keep duplicate samples of the turnip and clover seed which you sell to all of the hundred?—They may be supplied from one bulk, and that would only involve one sample being kept.

723. But you have, I presume, frequently fresh quantities coming in?—Yes; but in the case of clovers and turnips they are composed of very few stocks; they are in large quantities.

724. I suppose the retail dealer would feel the same necessity of keeping duplicate samples imposed on him when he sells to the farmer?—He may do it for his own satisfaction; in my opinion it would be more satisfactory to him to do so.

725. Do not you think that there is danger of this occurring: a farmer sees that his seed does not come up, and immediately concludes that the seed has been tampered with, and immediately brings criminal proceedings against the retail dealer, perhaps one month after the purchase?—The retail dealer will then apply to the wholesale dealer from whom he has got it, and the wholesale dealer would then refer to his book, where his proofs are all registered, and consequently the fraud in that case can be traced immediately.

726. In a case where he has kept a sample that is?—Supposing he does not keep a sample, if he only proves his seed before it goes out he can trace the growth of that seed.

727. Mr. *O'Neill.*] Can you corroborate Mr. Andrews's evidence as to the evil of substitution in the case of flax seed?—Yes, so far that I should like to see a clause to protect the farmer from imposition of that kind.

728. Did you hear the clause that Mr. Andrews read to the Committee?—Yes.

729. Do you think that that would meet the matter?—If in the opinion of the Committee it is sufficiently legal, which I cannot take on me to say, but I think that something similar to that would correct the evil, because I think that the very passing of this Bill, and the fact of persons knowing

knowing that a clause is inserted to protect the farmer from frauds of this kind, would prevent those men from doing it.

730. And do you think at the same time that it would not interfere with the impotation of flax from Riga; I mean supposing that that, or a similar clause, were passed, do you think that while it met the evil of the substitutions, do you think it would not interfere with the importation of Riga seed?—I think it would have the contrary effect, because it protects the genuine article and imposes a penalty only upon the dealer who puts in substitution an inferior article into a cask of Riga or Dutch brand.

731. Mr. *Norwood.*] Riga seed is generally divided into first, second, and third qualities?—Yes, extra picked, picked and prime.

732. It would be an undoubted fraud for anyone to sell number three for number one?—Yes, but it cannot be done by the cask unless the brand is taken off and a label put inside. There is a label in each cask; for instance, "Prime Riga seed, warranted," the growth of the year in which it is imported; and a cask without that would be looked on with suspicion.

733. Supposing that a dealer were to invoice number three as number one he would be liable to the action of the law as it now stands?—Yes, but those casks are branded on the head; they have linen wrappers on them which are marked, and they are branded on the inside also.

734. It is possible to change the cask, old casks might be bought up and a fraud might be committed?—Yes.

735. It would be an undoubted fraud to sell number three for number one?—Yes.

736. But it would not be a fraud to sell number three Riga seed as number three Riga seed?—No, certainly not.

737. Supposing that number three contained some kiln-dried, and was not equal to number one, and was never described as equal to number one, do you think that that is false trading?—I do not.

738. Do you not think that that is an important element in considering this question, to make the selling of an article a fraud when the article furnished is not in conformity with the invoice on the sale, but to allow an inferior article to be sold as such?—If I understand your question correctly, it is whether it would be fraud to sell number three, the third quality of flax seeds if it contained a small proportion of kiln-dried seed; I do not think it would be a fraud because this Bill only applies to seed killed, and if it were only slightly killed it would not apply to it.

739. It is impossible for the buyer, either the retail dealer, or the farmer, to know whether the seed he buys as number three Riga, has an admixture of kiln-dried seed, kiln-dried at Riga, or inserted fraudulently on this side of the water?—He has only the merchant to look to from whom he buys, but I may explain that number three is not put up as cheaper because it may have kiln-dried seed in it, it is simply put up as being not equal in quality to either number one or number two.

740. Then I understand you to say that the buyer has the guarantee of the character of the seller with regard to what he gets?—Yes.

741. He buys from a person who he believes would not have tampered with the seed, and he believes that he gets what he wants?—Yes; the only protection he has is the Government brand at Riga.

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742. I think you have admitted just now that the buyer has only the safeguard of the respectability of the seller; is not that the case to a very great extent, if not entirely, with regard to all seeds. For instance, I think you said just now that you sell pure seed yourself?—So far as I possibly can.

743. Then the retail dealer knowing that fact, and coming to you, has every moral certainty of getting that seed; it would be no fraud on your part to sell an article not absolutely pure if you described it as not pure?—I think it would not be a fraud if I sold it, stating that it was not pure.

744. Do not you think that if retail dealers and farmers would take the trouble to deal with respectable people, and would pay a fair price, they might get pure seed?—Yes; but the small farmers in Ireland are particularly circumstanced, especially in distant districts, where they are far from a wholesale seedsman; they then depend on the retail dealer, who sells ironmongery, groceries, and other matters of that kind. These small farmers get their manures and everything of that kind from country dealers, and in consequence of their position they are not able to pay cash for it, they get it on credit; and even though they may get bad seeds one year it is excused by the dealer, and they are obliged to go to him again, because they are more or less dependent on him or on a man of his class.

745. The seed is adulterated by these retail dealers, or by some one or other?—I do not think it is adulterated by the retail dealers in the country.

746. It is adulterated by somebody, and the farmers get adulterated seed; how is it adulterated; I am talking of flax seed?—I did not apply my remark about adulteration to flax seed; I simply stated that English or Dutch seed might be put up in those Riga barrels after they are emptied.

747. Then I am afraid that the flax grower in Ireland will not be protected in any way against this fraud by this Bill; is there any clause in this Bill that would at all inflict a penalty for a false description of seed, that is still genuine seed?—No; unless you inserted a clause such as Mr. Andrews stated, laid before you.

748. In the first place, pure seed can be bought, and in the next place, a fraud can be committed in a very different way from that described by this Bill; in fact, as far as linseed is concerned, this Bill would operate to a very little extent?—Just so.

749. Mr. *Morrison.*] Is any particular sort of kiln used for drying Riga seed?—I am not aware of the process that they put it through. I have been told that cloth is passed over the kiln in the process, but I cannot speak from personal knowledge.

750. But I presume that it must be a very delicate operation to kiln-dry the seed sufficiently to expel the moisture without destroying some of it?—I daresay that some of it must be destroyed, and that is the reason that I think that this Bill will cause the Riga merchants to be more careful in their operations.

751. But the kiln is probably in the hands of an unskilled workman who attends to the fire, and if he makes a little mistake, part of that sample of seed may be killed unwittingly without the

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Riga merchant knowing it?—Well, I think that the Riga merchant ought to be made responsible for the act of his servant.

752. But how would you be able to get hold of the Riga merchants by this Bill?—His agents are always amenable to us.

753. Supposing that some seed in a barrel has been accidentally killed like that, does the Riga merchant test the seed before it is sent out?—I do not know that.

754. It is tested when it gets over to Ireland?—Yes.

755. And it might happen that a hundred seeds taken, though all kiln-dried, might all germinate?—I do not think that it is possible in a year, when they have to put them on the kiln, that the entire hundred would vegetate.

756. What is the average germinating power of flax seed?—From 80 to 90 per cent.

757. Then you would expect to find 10 per cent. in every sample not germinating?—I would not object to a sample if there were 20 per cent. not germinating.

758. Then, if there were 30 per cent. that did not germinate, how would you be able to show that it was owing to excessive kiln-drying?—I would contrast it with the shipments of other shippers; for example, we get from several shippers similar seeds, and if some of their seed grew more than a sample which only grew 70 per cent, I should remonstrate with the shipper.

759. This seed we will suppose gets into the hand of a tenant farmer, and he tries it, and he finds that of the particular hundred seeds that he sets only 60 germinate, in that case he might put this Bill into force against the dealer, might he not?—I do not think that he could without proof; and there are seasons when not more than 60 per cent. of the Riga seed will grow. The crop of 1867 did not grow much above 60 per cent.; 60 to 65 were my proofs of it, I think.

760. This is a criminal Bill, and you would require strict proof; how are you to get strict proof when it appears that in every sample of kiln-dried Riga seed a great deal will not come up, and how can you prove whether that has been or has not been owing to fraud?—I do not think that there has been actually fraud practised by the Riga merchants. There may have been carelessness in the process.

761. This Bill states that if any person has in his possession any killed seeds it is a punishable offence?—If the Bill would apply so strictly to that, I should say that it is capable of being altered to meet it, and I should think that it is desirable that it should be altered in that case.

762. Even if you put in the words which have been suggested by a Right honourable Member, "for the purpose of defrauding," or words of that sort, how would you in Ireland be able to prove the intent of the Riga merchant to defraud?—We should find it difficult to do so.

763. You say that the retail dealer might take a sample out of the bulk before selling to the farmer; but surely, if a man is rogue enough to sell adulterated seed he would be rogue enough and prudent enough to take his sample before he had adulterated it?—Yes, that is true; but I think that the penalty attached to it under this Bill would have such a wholesome effect that there would be very little of that.

764. My question was, how would taking the sample in any way enable the dealer, wholesale or retail, to prove that he had not adulterated?—If he could prove that he took it from the shipment which came in, that would be sufficient. But in selling Riga flax seed there is no guarantee given by the merchant; he simply sells by brand, and the buyer looks to the growth.

765. Assume that the retail dealer gets good seed from the wholesale merchant, and adulterates it after it comes into his hand, he surely would never keep by him a sample of the adulterated seed?—My remark applied to the honest man. I am not dealing with adulteration at all.

766. But this Bill is directed against the adulterator, and I want to see how you can prove the offence in a criminal court against him?—I hope that you will be able to do away with the adulteration by passing this Bill.

767. With reference to the substitution of Irish seed for Riga seed, how can you distinguish Irish from Riga seed?—There is a difference; you can tell it by the eye. Some samples of Irish seed are equally fine with the other. I have seen some very fine samples of Irish seed, but still there is a difference to the eye.

768. But even if there were a clause put into this Bill, providing against the substitution of Irish for Riga seeds, how would you be able to prove it in a court of law to the satisfaction of the magistrates?—It could only be proved to the eye, the two samples being put together. The brands on the casks from Riga are different from the different shippers.

769. I think you stated that a certain retail dealer had endeavoured to get casks from you, and to adulterate the seed on your premises?—He endeavoured to get permission from me to bring his casks into my premises to put his own seed into the casks. In such cases they put the brands on themselves afterwards. It is port or claret wine casks that the Dutch seed is put up in when they cannot get hold of old Dutch hogsheads.

770. But you say that in some years Irish seed is as good as Riga seed, in fact you cannot distinguish them always?—In the colour you cannot always distinguish them; but two shipments of Riga seed will be different. The merchants get seeds from different shippers, and the colour of the seeds from different shippers will be different.

771. How would you be able to prove in a criminal court, where strict proof is required, that that particular seed sold as Riga seed, of a certain year, was really Irish seed?—If it was the seed of the year before, you can tell it by the change of colour. Flax seed will change in colour by being a year older.

772. Is there any difference in that change of colour between Irish and Riga seed?—Both seeds will change in colour.

773. You cannot distinguish Irish from Riga by that test therefore?—Not by that test; but if they put old Irish into a Riga barrel, then you could tell it.

774. But you cannot tell Irish seed from Riga of the same year?—I have stated already that I think on taking them in the hand, you can tell one seed from the other by comparison.

775. What is the difference?—A different shade of colour, and the one may have smaller seeds than the other; one parcel of Irish growth may have it this year and not have it another year;

year; you must have a sample for comparison before you can tell, but by comparison you can tell.

776. I suppose that there is no limit with regard to the age at which flax seeds will germinate?—Well, a preference is always given to new seed, but one-year-old seed will produce a good crop.

777. But wheat seed, no doubt you are aware, has germinated when it has been 2,500 years old?—Yes.

778. Is there any other seed imported into Ireland, which is kiln-dried, not for the purpose of killing, but merely for the purpose of preserving during the voyage?—I know of no other except what is used for crushing purposes.

779. Mr. *Cogan.*] You stated that there were no establishments as you believed in Ireland, especially for the killing and dyeing of seeds?—I do not believe that there is any in Ireland.

780. But the seed dealers in Ireland get those seeds from the establishments here?—They are dependent entirely on what they get from here.

781. Are you aware that there are large establishments in this country, in which the process of killing and dyeing seeds is carried on on a large scale?—I believe so; I have no personal knowledge of any of them. I have never been in any of them, or known the proprietors of any of them.

782. Do you believe that if this Bill were effective in reaching these large manufactories where the process of killing and dyeing seeds is extensively carried on it would effectually prevent generally the sale of killed and dyed seeds?—I think so.

783. Mr. *Pell.*] I thought you said that you were obliged to offer sometimes to your customers seed that was not genuine?—Seeds that were mixed with those impure or adulterated seeds.

784. You had to purchase those?—Yes.

785. You knew where to go to purchase them?—I had to purchase them from an English merchant.

786. You would know at the present time where to go to get them?—I know the merchant, but I do not know whether he has an establishment of his own for that.

787. In addition to the people who subject these seeds to the killing process, there is a class of traders who deal in the seed wholesale to you?—Yes; I think the majority in fact of the wholesale trade have been obliged in self-defence to keep those seeds.

788. But do I understand you correctly that in the event of your wanting these killed seeds to mix with yours, and to offer openly as mixed, you know where to go to get them?—I should not have any difficulty in purchasing them.

789. You have an account in your book with a man whose business it is to supply you with those seeds, though you do not attempt to foist them upon the public?—I have not bought any of those killed seeds unmixed for years; those that I have bought have been what the wholesale trade call "as they use them," that is, reduced to 70 or 75 per cent.

790. I understood you to tell the honourable Member just now that there was no establishment in Ireland of this nature, though you are acquainted with some elsewhere?—No, none in Ireland.

791. You said that you thought that legal proceedings should be commenced within a month?—Yes.

792. At what time of the year do the retail dealers buy clover seeds of you as the wholesale dealer?—They generally commence to buy at the end of February, and from that time forward.

793. And at what time of the year are the seeds generally sown in Ireland?—From March to May.

794. It is very possible that it would be three to four months after the first purchase before the seed would be tested in the field?—I do not rely upon the field testing at all.

795. Take the case of a farmer sowing a quantity of seeds bought of you or any other person, and declaring that they did not germinate, would you consider that a proof that the seeds had had their vitality destroyed, or were wanting in vitality?—I would not.

796. And the evidence that you would bring to rebut that statement would be your own test, I understand?—Yes; to refer to my proof-book, and see what those seeds grew when I sent them out.

797. Mr. *Brand.*] You spoke of making purchases of seeds from wholesale dealers in London; that has been your practice, I understand?—Yes, as well as on the Continent too.

798. When you have made those purchases, have you asked for net seeds?—In some instances I have; the last 12 months or nearly two years, I have done so.

799. Supposing that you applied for turnip seed or clover seed, and did not ask for net seed, would they be supplied to you of the reduced growth that we have heard of?—Yes. This last season, I got one parcel of the reduced growth to meet the market.

800. The practice of the London merchants, as I understand, is, unless net seeds are asked for, to supply them of the reduced growth?—Yes.

801. Under the present state of the law, is not the seed merchant liable to an action at law by civil process, if he sells adulterated seeds as genuine?—He is; but the process is very arduous and expensive, and is very often held over the trader's head for a long time.

802. Is it not the object of this Bill to provide a summary remedy for that state of things?—Precisely.

803. You have been asked several questions as to the inconvenience of keeping duplicate samples of seeds; now are you not obliged to keep duplicate samples of seeds, under the present state of the law?—I do it under the present state of the law for my own satisfaction.

804. If there is any inconvenience in keeping duplicate samples; whatever that inconvenience may be, it exists at present?—It does.

805. I should like to ask you whether the cultivation of turnips and clovers has increased very much in Ireland of late years?—It has, very considerably.

806. *Chairman.*] The practice in most large houses in the trade is not to keep duplicate samples?—It is; most of the respectable houses that I know do so.

807. Should you have any fear of such a case as has been suggested actually arising; that a farmer, when he found that the seed did not come up as he thought he had a right to expect, would tamper with the sample remaining in his hand in order to strengthen his case, if he laid an information against the seedsman?—I never heard of its being done.

808. And do you think that it is likely to be done?—From my past experience I do not think that it is.

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809. Mr. *Shaw Lefevre.*] I think that you have a proof-house in which you test your seeds?—Yes.

810. What is the average germinating power of flax seeds?—The average is from 80 to 90 per cent.; some years it will go to 95; the average is about 80.

811. And the average of turnip and clover seed which you sell is about what?—The average of turnip seed would be about 90 per cent.; that is net seeds.

812. And the clover, how much?—Red clover would range from 70 to 90.

813. Would you put the average at about 80?—Yes, about 80; some years it will grow about 95.

814. Then you agree with Mr. Sharpe, that under this process of adulteration, by mixing killed seeds, the average of the germinating power is reduced to about 75 per cent.?—From 70 to 75 per cent.

815. The average germinating power of the sample which has been adulterated is 70 to 75 per cent.?—Yes.

816. That is 10 per cent. worse than the average of the unadulterated; is that 10 per cent. represented in the price also?—It is; but I must state that, in this past season, the turnips grew from 95 to 98 per. cent.

817. You have given us the average as 80?—Yes; about 80 to 85 per cent.

818. Mr. *Brand.*] I want to clear up the point raised by the honourable Member who has just examined you; I understand from your answer to him, that the germinating power of pure clover seed is 80 per cent, is that so?—About 80 per cent.; some samples like turnip will increase considerably. Fine English seed, in some years, will grow 98 per cent.

819. If it is adulterated according to the ordinary practice of the trade, do I rightly understand you to say that the difference is only 5 per cent., that is to say, that there is 75 per cent. of germinating power in clover seed that is adulterated?—I should say that it is reduced about 15 per cent., from 70 to 75 per cent.

820. Mr. *Cogan.*] With regard to the difference between net seed and mixed seed, did you not mean to state that in the mixed state there were 75 parts of the pure seed, and 25 of the dead seed?—Yes; but we cannot calculate always upon the hundred grains of any one parcel growing, and therefore I think it better to take a margin of 5 per cent. under that to come to a safe comparison.

821. In the mixed parcel in which there are 100 parts, 75 of these parts have only 80 per cent. of germinating power?—It may be up to 98.

822. I am taking the average; the average you said was about 80 per cent.?—Perhaps I am a bit under the average there; 85 might be nearer the mark.

823. In that parcel of 100 parts, there are 25 parts that are utterly dead, and have no vegetating power at all?—Yes.

824. If you combine these together, what will be the average vegetation of the 100 parts?—One-fourth less; but if they reduce the seed when they require their growths to be 70 or 75 per cent., they put a larger proportion then of the new seed in so as to bring up the growth, and less of the old.

825. Mr. *Shaw Lefevre.*] So as still to bring the average to 75 per cent.?—Yes, 70 to 75 per cent.

826. Were you in the room when Mr. Sharpe gave his evidence on Monday?—Yes.

827. You heard him say that he tested his seeds with a view of reducing their average down to 75 per cent., by adding this killed seed; did you understand from that that the average of the germinating power of the seed which he sold was 75 per cent.?—Yes, I understood it so; I do not know his exact words, but that is what the wholesale trade calls "as they use it"; that is the usage of the trade.

828. That is your own experience, that in these adulterated articles the germinating power is 75 per cent.?—Yes, in turnips.

829. Is that a fair average germinating power of many other seeds not adulterated in this particular way?—I do not believe that they go into a nicety in the germinating power of clovers. I do not think that they test them so regularly as turnips.

830. Do you agree that this fraud is mainly confined to turnips and clovers?—I think that the serious fraud that farmers have to complain of is confined to those.

831. Mr. *Cogan.*] Do you mean to convey this, that the difference between net seed and adulterated seed is only 5 per cent.?—No.

832. Mr. *Brand.*] Supposing you get 100 seeds of reduced growth from a London merchant, are there not 25 per cent. of those killed?—There are.

833. And of the 75 remaining, 80 per cent. on the average of years will grow?—I do not understand that.

834. The remaining 75 are pure seeds, are they not?—Yes.

835. Do not I rightly understand you to say that of pure seeds 80 per cent. on the average of years will grow?—Yes, or 85 per cent.

836. Mr. *Shaw Lefevre.*] But I understood you to say that when they added the killed seed they also added some new seed in order to bring up the average germinating power of the whole to 75 per cent.?—Yes. In selling those seeds they will say that they grow 75 per cent.

837. So that the whole sample, after it has been mixed with killed seed, has an average germinating power of 75 per cent.?—Yes, but those are the best qualities of it. I believe they often reduce it under that.

838. But the usage of the trade is even in the killed seed to have the germinating power at 75 per cent.?—Yes.

839. Mr. *Cogan.*] I asked you a moment ago whether you meant to convey to the Committee that the difference between the net seed and the mixed seed was only 5 per cent. in general, you said that you did not mean to convey that at all?—No, I did not mean to convey it; I think that 80 per cent. is under the average for the genuine seed. I think that it would be nearer the mark to say 90 per cent.

840. *Chairman.*] I will put it in this way: of unadulterated seed, how much will germinate?—In some years 98 will grow, and in other years less.

841. Mr. *Shaw Lefevre.*] In the case of clover, you said to me that it would be about 80 per cent.?—I think that I was under the mark in that.

842. In good years it would be over, and in bad years less than that, but the average of years would be 80 per cent. as I understood you?—That

That would be a poor growth; I should have said 90 per cent.

843. Mr. *Pell.*] In making up this mixture, you sell as nearly as possible 75 per cent. of germinating seed?—Yes.

844. You put in 20 per cent. of old seed?—Yes.

845. And the remaining 5 per cent. would be naturally dead seed?—Yes.

846. Sir *Michael Hicks Beach.*] Are you connected much with the trade in flax seed in the north of Ireland?—I am.

847. Do you sell direct to the cultivators or to retail dealers?—I sell to both; I sell principally to the retail dealers.

848. But you are acquainted with the nature of the cultivation and the extent to which flax is cultivated, I suppose?—I am pretty generally acquainted with it.

849. Is it not the case that flax pays better if cultivated in small tenancies, as it were, instead of large ones?—I believe so.

850. And, as a rule, the cultivators of flax are small tenants?—Yes.

851. Do you know the relations in which those cultivators stand to the retail dealers from whom they buy?—I believe in pretty much the same relations as the small farmers in other parts of Ireland. Very many of them take long credit.

852. And, therefore, they are to a great extent in the power of the retail dealer?—They are in some parts, not in others.

853. And in consequence, do they get a bad quantity of seed?—If fraud is practised, in my opinion, it is in that way that it is done.

854. I have been told that it is the custom in the north of Ireland for many of the landlords to buy flax seed in large quantities from the wholesale dealer, in order to save their tenants from that loss?—Yes; and I have myself sold to landlords in that way.

855. Is that a common practice on the part of the landlords?—It is done by a great number; but there are very many others that do not do it. There are a great many landlords in the north-west of Ireland that buy their flax seed in that way for their tenants.

856. And those landlords would buy a very large quantity for their tenants, I presume?—Yes; some would buy 200 barrels in a year.

857. And by that means the tenants are to a great extent guarded against having bad seed?—Yes.

858. But those tenants for whom the landlord will not take that trouble, are in the power of the retail dealer, and, therefore, get bad seed?—Yes.

859. Therefore, as far as they are concerned, the trade in flax seed is by no means satisfactory?—No; not so satisfactory as we would wish to see it.

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860. And the extent to which this practice on the part of the landlords has gone, is itself a proof, you think, that some alteration is wanted?—Yes.

861. Mr. *Morrison.*] We understand that the only tests of adulteration in the case of flax seed, is the test of growth?—I think that it is the most certain test

862. That is a test which is a delicate test, and requires that the conditions should be uniform?—It is not always that you can get a uniform growth from tests. You may put several samples of the same kind in, and they will not all grow alike; but they will grow within a few plants.

863. At all events, it is a delicate mode of testing, which can only be carried on by persons who understand the work?—I do not think that it is at all a delicate test; I think that any man can test the seeds that he gets.

864. Supposing that a tenant farmer should test the seed supplied to him within a month of the time of purchase, and then took proceedings under this Bill against the retail dealer, would it not be open to the retail dealer to say that the reason of the failure of the germinating power of the seed supplied was not the quality of the seed, but something in the conditions under which it was tried?—It would; it would require more proof than that.

865. I presume that whenever proceedings were taken against a retail dealer, he would always allege that as the cause of the inferiority of the growth of the seed?—It is not often that seed is tested in that way; and when actions ensue, it is generally at the time of the year when the corn is reaped, and the weather has acted on the crop, and very often it is not because of the seed that there has been failure.

866. The test in the open field is worthless, as I understand you, because the failure there may be due to a great number of causes; do you seriously think, that being the case, that you ever could get a conviction under this Bill in the case of flax seed?—I do not think that there is anything in the Bill to interfere with the flax seed trade.

867. Is there any test beyond that; any microscopical test?—No, I do not think that there is.

Mr. Charles Sharpe, re-called; and further Examined.

868. Mr. *Shaw Lefevre.*] Will you explain a little more clearly one point; I think you told us in your evidence that when you used this adulterating process, you had been in the habit of reducing the average down to 75 per cent?—Something like 75 per cent.

869. Supposing that in bad years the average generating power of the seed was 80 per cent., how much of the dead seed did you add?—It would be reduced down below 75 per cent. I think that the practice of the trade has been this, that if seed grew something like the average standard of 90 per cent., they have added one-third to that seed; and I believe that most of the seed that has been sent out has been below 75 per cent., because seed does not always grow 100 per cent. I believe that the rule has been to add one of killed seed to three of good seed, if that good seed has been something like 90 per cent., that is considered a fair average seed.

Mr. *C. Sharpe.*

870. That would make the average generating power of the mixed seed between 70 and 75 per cent.?—No, I think that used seed will generally run from 68 to 75 per cent.; it is not often that you get 75 per cent.

871. Then the amount of dead seed added, depends upon the average generating power of the crop of that year?—Yes.

872. You do not add so much in a bad year as in a good one?—No.

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873. Mr. *Pell.*] If one bushel of dead seed is added to three of new, the proportion would be one-fourth, and not one-third, as you stated?—I meant one-fourth. With regard to the clover seed, that grows differently; it is not mixed in the way that turnip seed is; there is not the same attention paid to the growth of clover seed, and not many test their clover seed in the same way that they test their turnip seed; I venture to say that there is a great deal of clover seed sown that does not grow more than 40 to 50 per cent.

Mr. James William Mackay, called in; and Examined.

Mr. *J. W. Mackay.*

874. *Chairman.*] You reside in Dublin, I believe?—Yes.

875. And you are an Alderman of the City of Dublin?—Yes.

876. And in the year 1866 you were Lord Mayor of the City of Dublin?—Yes.

877. And you are also a magistrate both for the county and for the City of Dublin?—I am.

878. You are a wholesale and a retail seed dealer, are you not?—I am.

879. And you have had many years' practical experience in the trade?—I have.

880. How many years?—Between 30 and 40.

881. And the business had been carried on in your family before you took it?—For nearly a century, altogether.

882. Were you present in the room on Monday during the examination of Mr. Sharpe and Mr. Kennedy?—I was.

883. Generally, should you confirm their statements?—Generally, I do.

884. You are able to give an opinion with regard to the effect of this Bill on the adulterations of seeds other than flax seeds, in Ireland?—I am.

885. Are you of opinion that the Bill will prove effective in putting down those adulterations?—I think so.

886. And will it create any unnecessary interference with trade in so doing, in your opinion?—I am sure it will not.

887. Do you think that those practices of adulteration in Ireland have been carried on to any great extent?—They have; I mean the sale of them.

888. So much so as to demand the interference of the Legislature?—I think so.

889. In whose hands does the Irish seed trade chiefly lie?—There are a good many seed merchants in Dublin, in Belfast, in Cork, in Waterford, in Limerick, and in Kilkenny.

890. As a rule, are they large dealers that do these things, or have they chiefly small businesses?—The great supply of agricultural seeds for Ireland, I think, is in the hands of the smaller dealers throughout the country, who receive their supplies from the merchants in towns mentioned above.

891. And they probably are not thorough judges of the article in which they deal?—The greater portion of them are not.

892. They depend almost entirely on the great houses from whom they derive their supplies?—Quite so.

893. And, therefore, they themselves, perhaps, are very much open to imposition?—I think so.

894. And the farmers depend in their turn almost entirely upon them?—Yes.

895. And the farmers, consequently, would be quite unable to protect themselves against the practices against which this Bill is directed?—I think that there are very few farmers in Ireland that would be a judge of seeds of any description, especially dressed clovers.

896. Do you think that these practices of adulteration have been on the increase, or the decrease, of late years?—As far as my knowledge leads me, I think in the article of clover seed, they have been greatly on the increase.

897. Is there any particular cause to which you can attribute that?—In the first place, I think that the small dealer desires to have a large profit by buying a cheaper article; and in the next place, these dyed or dressed seeds are often made so attractive to the unskilled eye as to be preferred even to the genuine article; and in such a season as last, when the crops in England was almost a failure, I believe cheap foreign clover was manufactured so as to resemble English seed,

898. And I suppose it would have a very high price?—It commanded good prices.

899. Have you ever imported much clover seed from the Continent?—Yes; this year was an exceptional year; we were, to a great extent, thrown on the resources of the Continent, more especially Germany and Belgium.

900. Have you any idea how much continental seed you have imported?—I think I had from one town on the Continent, Hamburgh, at least 70 or 75 tons.

901. Did you examine it when you received it?—Most certainly.

902. Of red clover seed, I think you are speaking?—Principally red clover. I had some white. I may say that red clover is the principal article sold in Ireland for the farmer; the sale of white is very small, comparatively.

903. And what was the result of your examination; did you find that there was much adulteration in this foreign clover seed?—None whatever; the bulk was equal to the sample; and there was no adulterated seed in it.

904. Mr. *Shaw Lefevre.*] Do you agree with the last witness, that this process of killing and dyeing does not go on in Ireland itself?—I believe there is no house in Ireland for the purpose; and I believe there is no one competent in Ireland to do it.

905. It all comes from London?—And Liverpool; I believe also in Exeter, Hull, and Worcester.

906. Have you yourself been in the habit of purchasing any of this killed seed?—Yes.

907. And selling it?—Yes.

908. Selling it as killed seed, or by the usage of the trade?—Clover seed we buy prepared, from the English traders.

909. Do you sell it as mixed seed or genuine seed?—We sell it as mixed seed.

910. Always mentioning to the purchaser that it is mixed?—Yes; selling one as one article, and another as the other.

911. In the case of turnip?—In the case of turnip it is different; the trader generally gets 70 to 75 per cent. of growth.

912. Have

912. Have you purchased it from London already mixed?—I have purchased it sometimes mixed and sometimes not.

913. Have you sometimes purchased a sample of killed seed?—Yes, I have done so.

914. For the purpose of mixing?—I have done so.

915. Is your trade mostly with retail dealers, or with other wholesale dealers?—With both.

916. In selling to the retail dealers, have you mentioned that it is mixed seed?—Always.

917. Do you think that retail dealers generally in Ireland can tell the difference, so as to say whether the sample has been mixed or no?—No, I do not think that they can; but if they limit you to a price it makes a difference; you show them one sample at one price, and another at another.

918. Then it is in that way that they have been informed, namely, by the difference in price?—Yes.

919. But they are not competent, as a rule, to tell the difference themselves?—I think the majority are not.

920. Do you agree with the last witness that these processes are mainly confined to turnip and clover?—Turnip and clover are the principal things.

921. Are there any frauds of any other kind in the flax seed trade?—No, I think not; we scarcely hear any complaints of frauds in the flax seed, because if you buy Dutch or Riga seed you get them of the highest quality, and brands attached to them.

922. You do not agree that there have been frauds in the way of substituting one quality for another?—I am not very extensively engaged in the wholesale flax trade. I do not remember complaints.

923. Do you test your seeds as the last witness does?—Yes, generally; I have an apparatus for so doing.

924. What is the strength, the germinating power, to which you generally bring the seeds when mixed?—Turnip seeds are generally 75 per cent., as sold to the trade.

925. After mixture?—Yes.

926. And when net?—Some years I have known turnip seed to grow 98 per cent.

927. Taking an average of years, what would it be?—I think new turnip seed ought to grow 90.

928. And clover, how much?—I cannot say the average, but I fancy clover will grow fully 80 per cent.

929. What is the average difference in price between the net and mixed seed?—Fine English seed some years may be worth 100 *s.*, according to sample.

930. Take the average difference between this net and mixed seed?—I have known clover seed as low as 40 *s.* or 45 *s.*

931. I do not want examples of that kind, but the average difference between the net and the mixed seed?—It might be 10 *s.* or 15 *s.* or 20 *s.* a cwt.

932. Sir *Michael Hicks Beach.*] I do not understand you to blame the retail dealers for adulteration?—No.

933. Their object is simply to buy the cheapest seed in order to make the largest profit?—Yes, and to meet competition.

934. And in the case of some seeds they get a bad quality, and in the case of others they get adulterated seeds?—The country dealers generally buy cheap clover.

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935. That cheapness being caused by adulteration?—Yes, by being dressed or doctored.

936. And they also buy cheap flax, the cheapness being caused by the inferiority of the quality?—Well, I have not had much experience in complaints of flax seed; on the contrary, I think that flax seed generally stands well in the country.

937. Do you agree with the last witness that the small farmers of Ireland are practically in the hands of the retail dealers?—I think they are.

938. And the retail dealers are practically in the hands of the wholesale dealers?—They are.

939. Therefore, if you could stop this adulteration at the fountain head, you would secure the pure quality of seed?—Certainly.

940. No regulation would then be necessary with regard to the retailers?—I think if doctored seed is not offered to them they cannot get it to buy; and, I think, if this Bill passes it will have a moral effect in putting an end to the doctoring of clover seed.

941. Mr. *Backhouse.*] Have you sent seed to be killed, or have you bought killed seed?—I have some years ago sent it to be killed.

942. Then you have no difficulty in knowing where establishments are where it can be so killed?—I think I had it done through a member of the trade here on such occasions.

943. Mr. *Morrison.*] I suppose it is rather the small farmers of Ireland for whom this Bill is required than for the few large farmers there are?—The small farmers are principally in the hands of the dealers throughout the country.

944. I presume the large farmers, frequently at all events, are intelligent enough to go to houses which would not sell adulterated seed?—I think the general practice in almost every town of Ireland is selling this dressed clover seed.

945. Do you imagine that the small Irish farmers are very likely to test the seed which they buy within a month of purchasing it, so as to enable them if necessary to take proceedings under this Bill?—I think that the majority of them would not think of doing it.

946. To what quarter may I ask do you look for the enforcement of this Bill?—I think that the country shopkeeper will, in order to protect himself, buy a better-class seed and look for a better-class article for which he will obtain a better price.

947. Do you look to the farmers associating together as in Scotland to protect themselves by putting such a Bill as this in force?—It would be an exceptional thing in Ireland, but I think ultimately would be done.

948. You have a public prosecutor in Ireland, the Irish Attorney General?—Yes.

949. Do you think that Government would be likely to take the enforcement of this Bill into their hands?—I think it will be unnecessary if the Bill passes, I am perfectly satisfied the result will be that the fraudulent trade will be quite given up in Ireland, the honest, trader in self interest, will see to its being enforced.

950. But is there not a danger that the passing of a Bill like this, if it is one that is not effectual, and that cannot be put into operation, will lull persons into security, will merely increase their sense of security?—If the Bill does not pass, I think it will have that effect.

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951. You heard Mr. Sharpe's evidence the other day?—Yes.

952. Do you agree with him that so far as clover seed is concerned there would be no difficulty in proving adulteration to the satisfaction of a magistrate?—I should have no difficulty myself.

953. It is different from flax seed in that respect?—Adulteration is more glaring there than in flax seed.

954. Do you agree with the last witness that the adulteration of flax seed in the sense of killing and kiln drying can only be detected in growth? — I think that applies to seeds generally.

955. But that does not apply to clover does it; there are other ways in which it may be detected there?—No, it does not altogether apply to clover, because you may have trefoil in clover.

956. Have you considered as a magistrate whether there would be any difficulty in obtaining legal proof of the offences created by this Act?—I think there would not. For instance, if a country trader sells doctored clover the sample tells at once; and if the farmer who buys the clover seed keeps a sample of it he is always in a position to bring it forward; and I think there would be no difficulty in testing whether it was genuine seed or not.

957. But then an ordinary Irish farmer will buy a very small quantity at a time, will he not? —No doubt.

958. Do you think that he is likely, out of that very small quantity, to keep a sample?—I think not; but my great reliance is, that if the Bill passes, it will have the effect of putting an end to the selling of doctored clover throughout the country.

959. So long as persons do not understand the operation of the Bill it will frighten them from bad practices you think?—Yes, whether or not.

960. But so soon as they find by experience, that the provisions of it cannot be enforced, we shall have to legislate again, I suppose?—I think it will be final.

961. Mr. *Cogan.*] This process of killing and dyeing seeds is not one that could be carried on by small dealers in seeds?—Certainly not.

962. In fact, you yourself, who are a very extensive dealer in the trade, found it necessary to send seed to this country for the purpose?—No, the clover seed I bought in London, from a trader.

963. But you yourself would be unable to do it even in your large establishment?—Certainly.

964. And you do not think that there is any establishment in Ireland that would be capable of doing it?—I think not.

965. And therefore do not you think that if this Bill is able to reach the large establishments where the process of killing and dyeing is carried on on a large scale, with machinery adapted to the purpose, and if it is put a stop to there, virtually the sale of killed and dyed seeds will be put an end to?—Yes.

966. So that virtually the prosecution of these dealers by small traders will not come into action at all?—I think not.

967. Mr. *M'Lagan.*] You say that a stop would be put to the adulteration of seeds if you could put down establishments in this country for dyeing and doctoring seeds?—Yes, I think so.

968. But may they not transfer the manufacture from this county to the Continent, and import the doctored seeds?—But if the Bill passes, the law will meet that, inasmuch as if I buy doctored seed on the Continent, I must sell it here, and the law meets me; but I have never seen a sample of any done there.

969. Still the practice may be continued, although the manufactories in this country are put down?—I think not.

970. I think you stated that the country dealers in Ireland only buy cheap clover seed?—Yes, generally.

971. And the farmers buy the cheap clover seed from them?—Yes.

972. And that cheap clover seed is just another term for inferior adulterated seed? — Yes.

973. Consequently most of the clover grown in Ireland is from seed of a very inferior quality? —I think that the small farmers suffer most. Of course there are buyers who buy the best seed.

974. I think you stated that when you sell it to the retail dealers, you tell them that the seed is adulterated? — They buy clover seed from sample.

975. But do you think that they know it is adulterated?—My experience in past years leads me to make this remark; I have one or two large buyers of clover seed who were very particular in having the finest seed in previous years, and this year I have known them to buy several sacks of adulterated clover from English houses, and I said, "Here is the seed you are in the habit of getting; will not you have more of it now?" The answer was, "Oh, the seed I bought from England is cheaper, and I like it best," meaning the adulterated.

976. The answer which you gave to the question of the Vice President of the Board of Trade was, that you tell the retail dealers that the seed is adulterated?—I should qualify that observation by stating that clover seed is always sold by sample, unless you get an unconditional order, and that unconditional order enables you to send the finest seed.

977. Then you presume, rather, that the retail dealers know that it is adulterated without your telling them?—Well, I fancy they do; the price is all they mind.

978. Then you have no difficulty in making a mixture of turnip seed that will give a germinating power of 75 per cent.?—No, that is what we generally send out to the trade, and we do it to meet competition. I may say that, of course I do sell turnip seed to grow the full percentage.

979. But if you have no difficulty in making up the germinating power to 75 per cent., is there any difficulty in selling new seed to a retail dealer, guaranteeing it to have that germinating power?—None, except price.

980. And do you think the retail dealers would have any difficulty in selling their seed to customers guaranteeing that germinating power?—I think not.

981. Do you not think it would be an advantage both to the traders and to the farmers to guarantee the seed in that way?—It would be dangerous in another way, namely this, that we are sometimes held liable when there is no fault attributable to us as seedsmen. I remember that some Member of the Committee asked Mr. Sharpe, "Do you not put a notice on your invoice sheet, saying you will not guarantee them?"

them"? I do not recollect his answer, but I have been obliged to do it for this reason; we sell to a class of men, say, market gardeners, who live by their crops, and are very industrious men; they grow cauliflowers, and brocolis, and cabbages, and go to great expense in tilling their land, but if their crop does not come in at a certain time, or if peculiarities of season stunt the cauliflower and make it unmarketable, they imagine that it is the fault of the seed; and we are obliged to protect ourselves by that notice.

982. But I presume that of every seed you sell in bulk you keep a sample?—Yes; generally.

983. And consequently, if anyone came upon you for damages, you could say, "There is a sample of the seed," and submit it for trial?—Yes, we do that.

984. And consequently, if market gardeners came upon you two or three months afterwards, you could do that?—But the misfortune is, that jurors nearly always side with the farmer.

985. You see a difficulty in selling the seed with a guarantee of its having a certain germinating power? — Because in some years brocolis, cauliflowers, and carrot seed grow less. I am talking of new seed now.

986. But I presume you test all your seed before you send it out?—Yes.

987. Therefore, you know when you send it out what the germinating power is?—Yes.

988. Why, then, should you not guarantee it?—We are sometimes obliged, in the instance of the seeds I have mentioned, to have the previous year's seed as better growth.

989. Supposing you were to mix, and that you produced a sample of seed with a certain germinating power, why should you not guarantee it when you know it will produce that?—It would be a dangerous thing to guarantee it, because the influence of ground and weather might affect the growth, and we might be held liable.

990. Do you deal in manures also?—Yes.

991. Do you guarantee them?—We sell by character only.

992. But these manufactories of manure established that character first by selling by guarantee, did they not?—Yes.

993. Supposing that the seed trade was to begin by selling by guarantee, and make a character for themselves, would you not approve of that?—Well, the cheap article would have the country dealer's custom in most instances, and it would be dangerous to give a guarantee, for the reasons already stated.

994. I am looking rather to the protection of the farmer now than of the country dealer; if he buy seed without a guarantee, which should turn out to be inferior seed, I want the man himself to suffer, but to protect the merchant; but if he buy seed with a guarantee which should turn out to be inferior, I want him to have a claim for damages?—I think that the poor farmer only looks for a cheap seed.

995. A cheap seed, with a certain germinating power?—I do not think he would quite understand that.

996. An honourable Member asked you about the time that should be allowed within which proceedings might be taken; do you think a month sufficiently long for that purpose?—I think that it would give the man it was sold to an opportunity of testing the seed, and satisfy himself of the purity of the seed he got as against any subsequent complaint of the farmer.

997. The testing is by what means?—By growing it.

998. Then who would be the party, the farmer or the retail dealer, who could complain of these proceedings?—I think that the dealer would protect himself first by testing the growth of what he buys.

999. That is to say you are looking to the Bill as applied to the retail dealer and the wholesale dealer; but I am looking to it as applied to the farmer and the retail dealer; therefore the farmer would be the man who would have to complain?—Yes.

1000. Is a month a sufficiently long time for him to be allowed?—I think it would give the seed long enough for testing.

1001. Both turnip seed and clover seed?—Yes.

1002. Have you not known seed lie in the ground much longer than that without germinating?—I would not have it done in that way. If he got a flower-pot, and sowed a little there, he could test it within a fortnight.

1003. Then I do not see any reason why you should not sell that seed under a guarantee?—I think it would be a dangerous thing; the character of the seedsman will lead him to endeavour to protect himself, and sell a good article.

1004. Mr. *Brand.*] Are there seeds such as turnip seed and clover seed grown at all in Ireland; saved for seeds, I mean?—Very little.

1005. Do you get your supplies mainly from London?—We get them from London, but principally from the seed growers in England and the Continent.

1006. When you are buying turnip seeds, for instance, from the London merchants, and do not ask for net seed, what reduction of growth is established in that seed?—Generally from 70 to 75 per cent.

1007. That is to say that the seed that you buy of the London merchant, unless you ask for net seed, only has a germinating power of from 70 to 75 per cent.?—Yes.

1008. *Chairman.*] You have been asked whether the farmers as a rule would test the growth of their seed before they put it into the ground; as a matter of fact and practice, they generally buy what they want within a day or two of the time of using it?—I think so.

1009. So that its actual growth in the field would be the test of its germinating powers in their case?—I think so.

Mr. Andrew Murray, called in; and Examined.

1010. *Chairman.*] You are the Secretary, I think, to the Royal Horticultural Society?—I formerly was so. I am now one of the Members of the Council.

1011. That society has carried on lately very careful investigations into the question of the adulteration of seeds?—They have.

1012. Were you a member of the sub-committee appointed for that purpose?—I was.

1013. That sub-committee issued these two reports which I hold in my hand?—Yes (*handing in the same,* vide *Appendix*).

1014. These reports go to prove that the system

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tem of adulteration of seed is very extensive?—We think so.

1015. And it resolves itself mainly into two great branches, one being that at which this Bill is directed, the system of manipulating seeds by processes of killing and dyeing them, and the other by the admixture of old seed?—Yes.

1016. I think I am right in saying that in your view the Bill does not go far enough, because it does not include the admixture of old seed?—Yes; that is one of our main objections.

1017. That is your principal objection to the Bill as it now stands?—Yes.

1018. Are you of opinion that it would be practicable to insert clauses dealing with the admixture of old seed?—Yes, I think so.

1019. Should you be prepared to suggest any clauses which would meet that object?—I think that if you added the word "dead" to "killed," struck out "knowingly," and made the seedsman give a guarantee of the quality of his seeds, you would attain your object.

1020. But how do you get over the difficulty of drawing the line between what is old dead seed and what is not, because various seeds preserve their vitality for such a length of time?—I do not think that that enters into the question at all, for we have got past that; we have the admission that there is adulteration and admixture of seed; we have also the knowledge that all the seedsmen of any standing can tell you the quality of every parcel of seed in their possession; they know the quality just as well as the kind; they keep books for the purpose; so that they can refer to every parcel, and give a guarantee at once without difficulty; and knowing that, I do not see why the buyer should not be protected as to the quality as well as to the kind. The same principle would allow them to sell me oats for wheat that allows them to sell 50 per cent. instead of 90 per cent.

1021. You think that you ought to be protected against having old dead seed palmed off upon you as seed possessing vital power?—Yes.

1022. But supposing a case where something like 5 or 10 per cent. only germinates, should you classify that as dead seed or as live seed?—That, I think, is a refinement that I am scarcely able to answer.

1023. But that is one of the practical difficulties?—If you come to that, I would always leave a sufficiently fair margin to the guarantor, so that a man should not be tied down to 10 per cent. say, so that if he guarantees 75 per cent. for his seed, and it comes up to 65, he should not be liable.

1024. With regard to the detection of seeds which has died a natural death, is it always possible to tell whether seed retains its vitality or not?—I should say not. There may be difficulties in that way. You sometimes may tell and sometimes not; and I do not doubt that there may be contrivances by which it might be rendered impossible to detect whether the seed has been killed, or is naturally dead.

1025. Still you think that your suggestion of a simple guarantee of the per-centage of germination would be sufficient to meet all the difficulties which would arise?—I think so. The seedsman knows perfectly what he can give. I would give him a sufficient margin, and the purchaser has then so much per cent. guaranteed upon his label, and he can act accordingly.

1026. Mr. *Shaw Lefevre.*] It was the investigations of the Horticultural Society which first roused public attention to this subject, I think?—They helped to do so.

1027. And you drew up the report which has been laid before us?—I did.

1028. And I think that in that report you came to the conclusion that the admixture of old seeds with new seeds was even a worse evil than that of the admixture of killed seeds?—Do I go so far as to say that? I do not think so.

1029. That, at all events, it was quite as bad?—Yes; quite as bad.

1030. And your society have memorialised the Board of Trade against this Bill on the ground that as it now stands it will be inoperative?—We are afraid that it will be.

1031. On the ground that it does not deal with the question of old seeds?—Yes; if any person was charged with selling killed seed, his reply would be, "It is not killed seed, but naturally dead seed," and the difficulty of proof would be very great then.

1032. Is it the result of your own investigation that it would be exceedingly difficult to prove the difference between old and dead seed?—No; but a result drawn from common sense.

1033. You think that that practice excessively prevails of keeping back old seeds, and mixing them with new?—It must necessarily be so.

1034. Does it extend into the case of other seed besides turnip and clover?—It must necessarily extend to all, because the seedsman is not going to throw away his old seed if he can sell it.

1035. Do your investigations tally with the evidence of previous witnesses, that this process of killing seeds is mainly confined to the turnip and clover seeds?—We do not know; we did go into that question.

1036. That is to say, you did not pursue it?—We did not pursue it. We ascertained that the evil existed, and then sought for a remedy.

1037. But you ascertain that it existed in the case of turnip and clover?—We did not try clover. We did ascertain it in turnip seed.

1038. And you have not ascertained it in others?—We did not seek for it.

1039. In the opinion of your council, the Bill as it stands would be inoperative, because it does not deal with the question of dead seed?—Yes.

1040. And you would suggest, in order to meet that case, first, that the word "knowingly" should be struck out of the 4th and 5th clauses; secondly, that the Bill should include dead seed as well as killed seed; and, thirdly, that there should be a forced guarantee on the part of the vendor, as I understand you?—Yes.

1041. Punishable by penalties if the seed did not come up to that guarantee, I presume?—Yes.

1042. The effect of leaving out the word "knowingly" from the 4th and 5th clauses, would practically be to guarantee the seed?—Yes, it would throw the onus on the vendor.

1043. It would throw the onus on the vendor, of showing that he had sold genuine seed; would not that be the effect of it?—Yes.

1044. And that is what your society think ought to be done?—Yes.

1045. Sir *Michael Hicks Beach.*] Is it the case that carrot seed is much adulterated?—Carrot seed is a peculiar seed from the shape of it, and is very difficult to clean.

1046. I ask that question, because in the interim

terim report of your committee, I see that carrot seed is given as the seed in which the lowest proportion comes up?—Yes, it was probably due to that cause that we did not charge it upon adulteration. We thought that it was dead seed, or insufficiently cleaned, or something of that sort.

1047. Then carrot seed would not be affected by the Bill as at present, if it is not adulterated?—Of course then any remedy against its adulteration would not apply.

1048. Did you think that it was naturally dead seed then?—Yes.

1049. Here is a sample mentioned in which so little as 14 per cent. came up; was a very large proportion of that dead, do you think?—It must have been, I think, and ill-cleaned.

1050. Do you attribute the difference between that and the other seed to ill-cleaning?—I cannot say; it may possibly have been a bad season the year before; but carrot seed is notoriously a very difficult seed to get good.

1051. The guarantee that you recommend with regard to seeds, could of course only be tested by the actual coming up of the seed?—Yes.

1052. We have had it in evidence that it is impossible to distinguish dead seed from live seed; is that your opinion?—Perhaps it is a little too strong to say that; but it is not easily distinguished, and it may often not be possible for it to be distinguished. You can tell whether the seed has been boiled or roasted.

1053. That would be killed seed. We have had it in evidence that killed seed can be distinguished from seed not killed, but that naturally dead seed cannot be distinguished from live seed?—That must depend upon how long it has been kept.

1054. You are of opinion that naturally dead seed can be distinguished from live seed?—Yes; immediately after death it might not be distinguished; but after a little time of keeping it begins to decay, and, when very old, is easily enough distinguished by crushing.

1055. Some test might be applied, might it not, by actual sowing?—No other but actual sowing would be very trustworthy.

1056. Then you could not distinguish sufficiently well to make any trustworthy test?—Not in my opinion, unless when the seed is old and long dead.

1057. Mr. *Backhouse.*] Have you experimented upon the germinating power of seed; is it about 85 to 90 per cent. the ordinary germinating power of turnip seed?—Our experiments showed something a little higher. Some of them went as high as 98 and 99; I should say 90 for the average.

1058. Mr. *Morrison.*] Would you propose that a clause should be put into this Bill compelling every seedsman to give a guarantee with every parcel of seed that he sells?—It might be a question for the Committee perhaps, whether you should not allow him to mark his seed "not guaranteed."

1059. That I can understand; that is a different question; but supposing that he does guarantee the seed, what is it exactly that he is to guarantee?—To guarantee the per-centage of live seed in it.

1060. That if he sells to a particular farmer, A. B., a packet of seed guaranteed 75 per cent. of growth, 75 per cent. shall come up?—That 65 per cent. shall come up; I would give him a margin.

1061. Is he also to guarantee that A. B. knows how to sow that seed?—No.

1062. Supposing this farmer, A. B., going home tumbles off his horse, and tumbles into a ditch and gets the seed wet, that would injure the germinating power of it?—Yes.

1063. Is he to guarantee it then?—No; the same laws of evidence would apply then as now.

1064. Supposing that the farmer sows it in unsuitable ground, is he to guarantee it then?—He is not to guarantee at all that the farmer is to get it up to 75 per cent., but that it is seed which if properly tested will produce 75 per cent.

1065. Then the legal proof would not be the result of the sowing in the open field, but of its being tested by some competent person?—Yes.

1066. Where is the ordinary farmer to find that competent person to test it?—It is not a difficult process; he could very easily do it himself; I suppose that he will have suspicions if he finds that the thing does not come up rightly, and he could then go to some experienced person or seedsman.

1067. Do you assume that he would keep a sample?—No, I do not see any use in that.

1068. Do you assume that he would test it before he sows it?—Yes.

1069. When he takes proceedings under this Bill, and the seedsman of course says that the fault is not in the seed, but in the mode of testing it, how would you get over that?—Just in the same way as in the cases that take place now.

1070. But the cases that take place now are civil actions, not criminal, and do not require so strict proof?—That question must go to the lawyers.

1071. You would not propose to put in the word "dead" after the word "killed," in this Bill, I presume?—Yes, I would.

1072. Then the 4th clause would make a respectable seedsman liable to be prosecuted, and some penalty inflicted upon him, if he had in his possession any dead seed?—If it is so worded; I did not mean that.

1073. Then would you propose seriously to leave out the word "knowingly," and not put in "with intent to defraud"?—It is difficult to get a word; but if "knowingly" is left in, I think the Bill would be a dead letter.

1074. Do you not think that, under any circumstances, this Bill would be a dead letter?—I think that if my suggestion was adopted, it would not be.

1075. Mr. *M'Lagan.*] Would there be any use in the Bill at all, if you were to compel seedsmen to sell by guarantee?—I did not think of that, but it looks a sensible remark.

1076. I think you stated that you would impose a penalty upon a man who sold by guarantee, if the farmer found afterwards that the seed did not come up to that guarantee?—Yes.

1077. Now, is not that contrary to all principles of justice and law; would it not be sufficient for a man, that if he sold by guarantee, and the seed should not come up to that guarantee, he should only have a civil action raised against him, and not a criminal action?—That is one of the points that I have not taken into consideration; probably a civil action might be sufficient there.

1078. But all interests would be sufficiently protected, you think, if the seed was sold just now with a guarantee, without any Bill?—I am inclined to think so; however, I have not thought on that subject..

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1079. You stated that a margin should be left to a merchant if he sold by guarantee, and you said about 10 per cent.; that if a merchant sold seed as having a germinating power of 75 per cent., it would be quite sufficient if the seed was found to have a germinating power of 65 per cent.?—Yes; I think so.

1080. Is not that, practically, reducing the germinating power to 65 per cent.?—You might say that it was; but it would be very necessary that there should be some protection of that kind.

1081. But should not the merchant protect himself; if he sold seed with a guarantee of 75, would it not be as well, in order to protect himself, to make it 80 per cent.?—It comes to the same thing.

1082. It would be different in this way, that the one practically reduces it 10 per cent., and the other keeps it up?—Yes.

1083. You spoke of the germinating power of carrot seed; do all seeds take the same time in coming up?—No.

1084. And carrot seeds require a considerable time?—Yes.

1085. Are you aware of any seeds that take a year in coming up?—Yes, there are some seeds that do that.

1086. This Bill is not to be limited I suppose to turnip seeds and clover seeds; and if you were to sell by guarantee, as the Bill stands at present, all seeds are included?—Yes.

1087. You say that there are some seeds that sometimes lie in the ground a year before they germinate; what time would you allow the farmer to bring information against the dealer as to the quality of the seed?—I should not be disposed to go along with the indication that you make of your opinion on that point; I do not think that it would be fair to the seedsman for him to have this hanging over him for a long time.

1088. How long would you allow; a month?—Yes.

1089. And you think that the test should not be what the seed produces when sown in the field, but what it produces when sown in a flower-pot or in the ordinary way of testing?—Yes.

1090. Would it not be necessary to define what "a seed" is before we proceed further with the Bill, and limit it to a certain kind of seed?—Yes; it depends upon what you intend the Bill to do.

1091. There are some grasses that will not germinate in a month under the most favourable circumstances?—You must allow sufficient time for everything to get a fair trial.

1092. That would be a difficult question in the Bill unless we define what "seed" is?—Yes.

1093. We must limit the operation of this Bill to certain seeds?—Yes, to those that you mean to deal with and have had under your consideration.

1094. Sir *Henry Selwin-Ibbetson.*] Seeds that have come up in the time that you mentioned might be guaranteed?—Yes.

1095. I think you said that one of your principal objections to the Bill was that old seeds were omitted?—Yes.

1096. Now, we have had evidence before us that in some years of deficient crops the seedsmen have to fall back to supply the demand at all on the seeds of the previous year?—Yes.

1097. In that case, if the old seeds were included in the Bill they would be entirely prevented from taking advantage of the old seeds?—Not if you adopted my suggestion of the guarantee.

1098. But, without the guarantee, the fact of old seeds being introduced into the Bill would considerably limit the power of sowing in the country?—Yes.

1099. Mr. *Brand.*] I understand you to represent the council of the Royal Horticultural Society?—I am a member of the Royal Horticultural Society, and the honourable Chairman of this Committee was kind enough to ask me to attend here, and I have attended.

1100. You do not attend here to represent the council of the Royal Horticultural Society?—No, not to represent them; I mean that in attending here on behalf of the council of the Royal Horticultural Society, I do not express the opinions of the members individually of the council.

1101. Do you represent the views of the council of the Royal Horticultural Society?—I think that I do.

1102. Are you deputed by them to represent their views?—We could not know beforehand what you were going to ask, and therefore I could not say that I am deputed to represent them on all points.

1103. Are you deputed by the council to give evidence here to-day as to their opinions?—In compliance with the Chairman's request to attend here to-day.

1104. *Chairman.*] Did I rightly understand you to say that there are some sorts of seeds that would not germinate within a year under the most favourable circumstances?—Yes.

1105. What seeds should you describe as averaging a growth of 90 per cent.?—My experience has not been sufficiently great to allow me to give an opinion; but, for instance, turnip is one, and cabbages.

1106. With reference to the old seed, have you any idea of the quantity of old seed which is used in the trade?—No.

1107. If by this Bill we could succeed in destroying the use of artificially killed seed, do not you think that the quantity of naturally dead seed would be so small as not to be worth notice?—I cannot say; it would help to reduce the quantity.

1108. But indirectly the Bill would have the effect which you seek to give it directly?—Yes.

1109. Do you know of any other trade in which a compulsory guarantee of the quality is required?—Yes; the chemist is required to put "poison" on some of his bottles.

1110. Is that a guarantee of quality?—Practically I think it is a guarantee both of kind and of quality. It may not be so intended by the Legislature; and how far it may actually come under the clause of the Act, as to poison, I do not know; but it is plain that, if it is too weak to have the properties of poison, then the vendor is selling something under a false pretence, and I think the purchaser could have recourse at common law against him; his lable supplying the evidence of what was undertaken to be sold, in other words a warranty or guarantee.

1111. If his prussic acid did not kill a man, it would not come up to the guarantee, you think?—No; there are brands in fisheries, and, if I am not mistaken, in other branches of commerce, as cotton.

1112. Do

1112. Do not you think that this guarantee that you suggest would, as it has been already suggested, render the traders liable for failure of growth from causes over which they have no control?—No, I think not, if you coupled it with a clause that they must make the complaint within a short period.

1113. Mr. *Shaw Lefevre.*] The Horticultural Society recommend, as the test of the germinating power the simple process of putting seed into wet flannel?—Yes.

1114. Have you tried that yourself?—Yes.

1115. And with different kinds of seeds?—Yes.

1116. And have you always found it answer?—Yes, with all those that you could expect to come up within the time.

1117. And within a small per-centage, did it give the same per-centage as if the seed were sown in the field?—Yes.

1118. Is not the same process open to the farmer?—Yes.

1119. Sir *Michael Hicks Beach.*] Does your Memorial to the Board of Trade explain the reason for which the Horticultural Society have petitioned against this Bill?—Just the same as I have explained to-day.

1120. I ask the question because I have not been able to gather what the reason is?—We think that if this Bill is passed, it will not attain its object, and that it will do more harm than good if it does not attain its object.

1121. Do not these reports of your society appear more to point to the non-necessity of legislation in regard to dead seed, while you point to the necessity of it?—The first report does so; but the second does not.

1122. The second report contains the views that you have expressed to-day?—Yes; the first report was made in the absence of information which was afterwards got.

1123. You say, in the second report, "For actual adulteration (as of clover seed) an Act seems indispensable; no one will object to this; but your committee think it should also extend to the use of killed seed for mixing. No Act indeed that could be expected to pass would directly reach the use of old naturally dead seed for this purpose, but it might indirectly; for if the use of killed were prevented, the actual supply of old dead seed would not be sufficient to do much harm, and even if it were used, its appearance would betray its presence, and put the purchaser on his guard." Surely this passage, which I have quoted from your second report, says that legislation with reference to dead seed is not necessary?—That anything that could be expected to pass would fail to reach it. That was our opinion at that time.

1124. You also mention reasons there why legislation would not be wanted for dead seed, and yet you come here to-day and say that it would be; I do not understand the reasons which have induced the Horticultural Society to adopt to-day a different tone than that taken in their report?—If there is any inconsistency it must be ascribed to the gradual development of opinion as the subject has been more and more turned over in our minds. Possibly too (but in this I speak only for myself) there may be a slight grain of the feeling of *Timeo Danaos atque dona ferentes,* which has caused a severer scrutiny of the propositions in the Bill than the same propositions at first received. These meet the views and receive the support of so many gentlemen who have been engaged in the practices we condemned, and it would have been folly not to subject a Bill supported by them to a stricter examination than one to which they were opposed.

1125. *Chairman.*] How many does the council of the Royal Horticultural Society consist of?—Sixteen.

1126. And how many were present when that memorial to the President of the Board of Trade was decided upon?—Five or six.

1127. Your knowledge of clover and turnip seed has not been derived from any practical acquaintance with the trade, but merely from the position that you have occupied with regard to the Horticultural Society?—Yes.

Monday, 12*th July* 1869.

MEMBERS PRESENT:

Mr. Henry Brand.
Mr. Cogan.
Mr. Collins.
Mr. Cross.
Mr. Shaw Lefevre.
Mr. M'Lagan.
Mr. O'Neill.
Mr. Pell.
Dr. Playfair.
Sir Henry Selwin-Ibbetson.
Mr. Welby.

WILLIAM EARLE WELBY, Esq., IN THE CHAIR

Mr. JOHN THOMPSON BURNELL, called in; and Examined.

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1128. *Chairman.*] YOU are a Member of the firm of Waite, Burnell, Huggins, and Company, of Southwark-street?—Yes.

1129. Are you the senior partner in that firm?—I am the active partner in the firm.

1130. May I ask how long you have been in the business?—Our firm has been in business about five years. I have been in business about 20 years: 15 years with my step-father, the late Mr. Waite, and five years as the active partner and manager of the present firm.

1131. You do, I think a very large trade?—Yes.

1132. Probably one of the largest in London?—About one of the largest.

1133. Is your trade confined to the United Kingdom?—No; our trade is in England, Ireland, Scotland, Wales, America, and in various parts of the world.

1134. I think, also, that your business is not confined to any one description of seeds?—We are not largely engaged in the clover seed trade. I do not profess to be an authority on the clover seeds; our trade is principally confined to turnip seed, mangold wurzel, and garden seeds generally; clover seed, flax seed, bird seed, and seeds of those kinds, we do little or nothing in.

1135. Have you for some time past set your face against these practices of adulteration?—As far as I have been able to do so, I have.

1136. Are you able generally to confirm what Mr. Sharpe and Mr. Kennedy have told us as to the practice of killing and colouring seeds?—Generally, I think that I can confirm all that was said by those gentlemen.

1137. Particularly as far as regards turnip seed?—Yes.

1138. And that that has been the practice for many years past?—It has.

1139. In fact, as long as you have been acquainted with the trade?—Yes.

1140. Should you say, generally, that the large wholesale houses are anxious to get rid of the practice, but have it forced upon them by the competition that they have been subjected to?—I should say that they are very anxious to get rid of it.

1141. I think that you were one of the gentlemen who signed a memorial on the 22nd of June to the President of the Board of Trade?—I did sign it with great reluctance.

1142. Will you just look at that, and see if it is a correct copy (*handing a paper to the Witness*)?—I should say that this is a copy of it; I was the last to sign it; and my reason for signing it was, simply, that there should be unanimity among the London seedsmen. Although I signed it, I certainly had a strong opinion that the memorial, so far as the Bill is concerned, would be of very little good indeed.

1143. Will you read that memorial?—"To the Right honourable John Bright, M.P. Adulteration of Seeds Bill. London, 22nd June 1869. Sir,—We, the undersigned seed merchants, beg respectfully to suggest that from the difficulty of proof that genuine seeds have been mixed with killed or dyed seeds, and that deficiency of growth may arise from unfavourable seasons for maturing seeds, bad harvests, or heating in the stack. It would simplify the Bill and render it much more effective by expunging the clauses 4 and 5; this would afford protection to the merchant against being charged by any unprincipled party 'who could not pay his account, or the market had gone against him,' with having sold adulterated seed. That in clause 7, for whosoever shall be convicted 'of any offence against this Act,' substitute 'of killing or dyeing seed, or knowingly shall import killed or dyed seed.' Thus altered, the clause would read, 'Whosoever shall be convicted of killing or dyeing seed, or knowingly shall import killed or dyed seed, shall, for every such offence,' &c. This would, in the opinion of the undersigned, effectually put an end to the manufacture of killed and dyed seed, as no party would like to subject himself to being informed against by any person who is or may have been in his employ. We have the honour to remain, your very obedient servants, Minier, Nash, & Nash, 60 Strand, London; Rutley and Silverlock, 412 Strand; Fraser, Goad, and Ratford, 82 Bishopsgate-street Within; James Carter and Co., 237 and 238 High Holborn; Hurst and Son, 6 Leadenhall-

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Leadenhall-street; Charlwood and Cummins, 4 Tavistock-row, Covent-garden; Henry Clarke and Sons, 39 King-street, Covent-garden; Robert Cooper, 152 Fleet-street; Beck, Henderson, and Child, 221 and 222 Upper Thames-street; Waite, Burnell, and Co., Southwark-street, S.E.; Nutting and Sons, 60 Barbican, E.C." Will you allow me to say that Messrs. Nutting and Son were not present, but they signed the memorial after the meeting.

1144. Are you still of the same opinion as is expressed in that memorial, as to the difficulty of detecting killed seeds?—No, I am of a contrary opinion.

1145. In fact, then, you agree rather with the evidence that has been given to this Committee that the presence of killed seed can be detected with great facility and certainty?—Yes.

1146. And do you still hold the opinion expressed in that memorial, that the Bill would, with the clauses 4 and 5 expunged, be effective for all the purposes for which it is desired?—I did not agree with that memorial at all. I signed it merely that there should be unanimity amongst the London seedsmen; but I do not agree that the omission of those clauses would be effective.

1147. If the Bill was confined to the third clause simply, the killing and dyeing of the seed, it would virtually result merely in a transfer of the scene of adulteration?—Yes, it would amount to this, that once get killed seed by any means, and let it pass through two or three dealers' hands, it would then come into the hands of the mixer, the person who would mix the seed, and I take it that you could not then convict that man for selling mixed seeds.

1148. With regard to including dead seed in the provisions of the Bill, did you hear the evidence that was given by Mr. Murray on Thursday afternoon?—Yes; but I could not follow it exactly.

1149. Perhaps you have not had an opportunity of seeing that evidence since?—I have not.

1150. To put it shortly, are you of opinion that it would be possible to compel the seller to give a guarantee that his seed should germinate a certain per-centage, and to make him liable to a penalty if it did not come up to that per-centage?—I think that it would be utterly impossible, because some seeds in the autumn may produce a good growth, say, 90 per cent., or 80 per cent., or any given per-centage, and in the spring the same seeds very likely would fall off in growth; so that if we were to give a guarantee with each parcel, we should have to try our seeds every week, and even then one could not be quite sure.

1151. In fact, you would say that that was not the suggestion of a practical man?—It is quite impracticable.

1152. We have had a great deal of evidence about turnip seed and clover seed; but I should like to ask you whether there are any other vegetable seeds in which this practice of adulteration exists to any extent?—Yes; cabbage seed, brocoli, cauliflower, kail, and all round seeds, the killed seeds of which could be easily detected, as in turnip seeds.

1153. And do you think that the injury to the consumer by the adulteration of them is as large in proportion to the extent of the seed used as it is in the branches of which we have heard so much?—I should say more so, because take, for instance, cabbage and cauliflower; the seeds are sown in beds for plants, and all those plants are wanted, either for transplanting where they are to become vegetables, or to sell as plants, and, of course, the fewer the seeds which grow the fewer the plants; consequently, the loss to the gardener would be greater in proportion than in the case of turnip seed.

1154. You mean that in the case of a field sown with turnip seed, if 70 or 80 per cent. comes up, it is probably sufficient for the farmer for practical purposes?—Yes.

1155. But that in the case of a market gardener he requires 100 per cent.?—He requires all the plants he can get from the seed.

1156. Mangold wurzel is an important seed in agriculture; is that adulterated within your knowledge?—It is adulterated.

1157. By what means?—Common kinds of sugar; beet, for instance, may be killed and mixed with mangold seed, or a bad stock of mangold wurzel may be killed and mixed with a better kind. I think that is about all I know of it.

1158. Should you say that mangold wurzel seed is regularly adulterated every year, or does it vary according to the season?—It would vary according to the season, because some mangold wurzel in a bad autumn is of a very inferior quality indeed, and, in fact, we have known mangold wurzel seed in some seasons to be of such quality as to be scarcely saleable by a merchant, and then one or two year old seed would be preferable.

1159. An honourable Member spoke the other day about onion seed being killed occasionally; can you tell me whether that can be discovered?—It can.

1160. By the same test?—No; the only means I think that we should have would be by tasting the flavour of the seed, besides of course testing it in soil; the flavour of new onion seed is very strong indeed. The killed onion seed has not the onion seed flavour at all, but a burnt flavour.

1161. As to flower seeds, seeds used in flower gardens, is there much killing in regard to them?—Not much.

1162. And you would not consider it of the same importance to include them in the Bill?—I should not; I should consider them of very little importance.

1163. And perhaps the practice will be not so easily detected, even where it is carried on?—Well, I should say it would scarcely be detected; it is of such little moment that I do not think much attention has been paid to the adulteration of flower seeds.

1164. Can you recall any other sorts of seeds besides those which you have mentioned, in which adulteration is carried on to any extent?—To a limited extent radish may be adulterated; but it is easily detected, even though it is adulterated to a very small extent.

1165. The list that you have given me comprises, virtually, all the seeds in which adulteration is carried on extensively?—Yes.

1166. Mr. *Shaw Lefevre.*] You come here, principally, with the purpose of withdrawing your name from this memorial, which has been presented to the Board of Trade, against certain portions of the Bill?—I am not aware of that.

1167. I understood you to say that you no longer agree with that memorial?—Decidedly so.

1168. You signed your name to it on the 22nd of

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of June, not agreeing with the terms of it?—Yes. Allow me to say that there were two other firms who likewise signed that memorial, but who protested against it as being weak and ineffectual; those firms are Hurst & Son, and Carter & Company.

1169. At all events you yourself signed it without agreeing with its terms?—Yes.

1170. And you now come for the purpose of saying that you do not agree with its terms, and that you are in favour of the Bill as it stands?—I am in favour of the Bill as it stands.

1171. You stated that your reason for signing the memorial was that there might be a unanimity in the trade?—Yes.

1172. You signed one of the last with that view?—Yes.

1173. Then you had found that at that time there was something like unanimity in the trade?—I was pleased to find there was, and I did not wish to stand alone.

1174. At that time there was something like a unanimous feeling on the part of the trade against certain clauses of the Bill, is that so?—No, I do not know that there was.

1175. What I understood you to say was this: that you signed the memorial because you wished there to be unanimity on the part of the trade?—Yes.

1176. But you did not agree with it?—I did not.

1177. I ask you whether at that time you had found that there was something like unanimity?—There was not a very strong unanimity, because, as I have already told you, there were two firms who protested against it, although they did sign it, and the majority of the trade wanted a Bill of some kind, and wanted it to be as effectual as possible.

1178. But they did not wish those clauses which imposed penalties very specially in the event of their having killed seed in their possession?—Just so.

1179. They thought that would be an interference with their trade?—Yes.

1180. That it might render them liable to prosecution from farmers, who thought that the seeds had been improperly doctored, when they had not?—Yes; I presume that was the feeling.

1181. You said that you have done your best to set your face against adulteration?—Yes.

1182. Have you sold any samples of adulterated seed?—Oh, yes.

1183. Then you have not gone against it to the extent of abstaining yourself altogether?—Certainly not?—I could not afford to do it.

1184. What measures did you take?—I have instructed my travellers, where practicable to sell net genuine seeds to do so; and I have taken the earliest opportunity that presented itself since I have been master of my own actions to combine to put it down if possible.

1185. But for many years you continued to sell these adulterated samples?—For five years, I have been master of my own actions, and for 15 years I was with my step-father, Mr. Waite.

1186. Since you have been master of your own actions, have you sold any adulterated seeds of this kind?—I have.

1187. Mr. *Cross.*] You say you have instructed your travellers to sell net seeds, if possible?—Yes.

1188. Were they to tell the customer that you have two kinds of seeds, one adulterated and one not?—Where the question of net seed was named, then it would be understood that if they bought net seed they would have net seed, but that if they did not buy net seed they would have seed used according to the custom of the trade.

1189. Are the customers that you are speaking of those retail shopkeepers?—Some of them.

1190. Any farmers?—No.

1191. No actual consumers of the seeds?—No; what trade we do direct with the consumer is all done with net genuine seeds.

1192. You never have ventured to sell adulterated seed direct to the consumer?—Well, I should not do that, because competition does not demand it.

1193. I say have you ever ventured to sell adulterated seed to the consumer?—I should say not.

1194. Do all the country dealers know perfectly well that the seeds they buy of you are adulterated?—A great many of them would; I had one case only last season: my traveller had booked a very large order, amounting probably to 1,200 *l.* or 1,300 *l.*, and the order was submitted to me by my traveller to decline or accept at the prices. There were some items of turnip seed, at very low prices indeed, so low, in fact, that there was no profit attached to them; but the order, taken as a whole, I could execute at the prices. On these turnip seeds I wished to get an advance in the price of a shilling a bushel, merely to pay common interest of money; to my surprise, I heard from the people that as I had not accepted the order as it stood, they were very sorry, but they had given it to somebody else. I have subsequently heard that that order was given to another firm, because that firm agreed to reduce the seed to a growth of something about 60 per cent. So that it was a question of growth that lost me the order.

1195. It was not that you stuck up for selling net seed that lost you the order?—I did not offer net seed; the seed offered by my traveller was seed understood to grow about 70 to 75 per cent.

1196. How much of the profit of the adulteration goes into the seed merchant's pocket?—Very little; I should say nothing.

1197. Do you mean that all the profit of the adulteration goes into the consumer's pocket?—I should say that there is no profit attached to it, either to the merchant or the retailer, or the consumer. The reduction in the quality has brought about such an amount of competition that the consumer must suffer; he must be the only person, I should say, who would suffer.

1198. Dr. *Playfair.*] You spoke of the test of a certain per-centage growing not being a good one for seed; how old was the seed you spoke of when you said that a test made in the autumn might be a very different test if tried in the spring?—I only gave that as an instance; I did not apply it to any special kind of seed.

1199. Take the case of a seed a year old, would there be any great difference between a young seed in the autumn and that same seed in the spring?—We will take the case of a wet autumn the seed would not be in so good a condition as in a fine autumn. That seed would be longer about in the harvest and maturing, and probably would be of a weak growth when it came in.

The

The chances are that that seed would fall off in its vitality in the spring of the year.

1200. Considerably? — Sometimes considerably.

1201. Even the seed of the last autumn?—Yes, even the seed of the last autumn; that applies, of course, to a bad harvest.

1202. And the more rapidly, I suppose, the older the seed was, if you had a three years' old seed for instance?—I have known a three years' old seed to grow as well almost the third year as when harvested, if it is good seed.

1203. You are not afraid then of the three years' old seed falling off much more rapidly in the test between the autumn and the spring?—In some cases it might, but thoroughly good harvest seeds of some kinds would do well for two or three years and even longer sometimes.

1204. Then it would be the exceptional cases where there was such a speedy falling off as you spoke of?—It would be the effect of a bad harvest, or of a bad harvesting.

1205. Mr. *M'Lagan.*] You said it might arise from bad harvesting or bad crops, but might it not arise more from bad keeping than anything else?—It might arise from bad keeping.

1206. In many cases it does arise from bad keeping, does it not?—Well not in the hands of a merchant who has the facilities for keeping seeds, who has good stores.

1207. Have you been present during the few days we have been taking evidence?—I have, every day.

1208. The question has been frequently put as to what time should be allowed for information to be brought against the merchant for selling adulterated seed, now what time would you allow?—That is a very important question, but so far as it is one affecting myself as a merchant it is not so important as it is considered as affecting the commission agents, the factors, where short credit is taken; and I think that more important evidence might be given on that point than I should be able to give. So far as I am concerned I should say that my customers would be able to test their seeds and should make complaints, if they have any cause to make any complaints, within 21 days. I should consider that that would be allowing them ample time.

1209. The time that has been said, generally, is 30 days or a month?—I think you will find that that would be a serious matter as regards the factors.

1210. Even a month?—Yes.

1211. Take 21 days; does it matter at all to the factor, or the wholesale merchant, if the time is to be 21 days, whether there is any deterioration in the growing quality of the seed from autumn till spring; there surely will be no great difference, at all events, in the germinating power of the seed in 21 days?—I should say none.

1212. Therefore it is of little consequence whether the seed does become deteriorated in its germinating power from autumn to spring?—So far as adulteration is concerned, I should say that it is of very little importance.

1213. But so far as mixing with old seed is concerned?—I do not exactly understand the question in that form.

1214. I understood you to say to the honourable Member for the University of Edinburgh that seed often lose in their germinating power from autumn to spring?—Yes.

1215. Unmixed seed I understood you to mean?—Yes, unmixed seed; we will take an instance of that kind. If we had seed of a weak growth in the autumn we should make allowances for its going off in the spring; at least I should.

1216. I want to know will it make any difference if you limit the time for laying an information to three weeks, whether the seed has deteriorated in its growing quality from autumn to spring?—I should say not.

1217. And therefore do you think that there would be any difficulty in you guaranteeing to the purchaser a proportion of germinating power in the seed which you may sell?—What proportion would you wish guaranteed?

1218. I merely ask a general question. You said it would be impossible to do it, I think, in the answer you gave just now?—Yes; that is, taking the extreme growth, which probably might be demanded of us. I would guarantee seed with safety to grow 50 per cent., but if a seedsman demanded of me whether that seed should grow 90 or 95 per cent., I should not venture to give a guarantee as to growth.

1219. You are quite prepared, however, to guarantee a certain proportion of germinating power in the seed?—If guarantees were introduced in that way into the seed trade, I have no hesitation in saying that there would be very few seedsmen.

1220. But I understood you to say that you lost a particular transaction from another merchant coming in and selling seed which he guaranteed?—I do not know that he guaranteed it. It would be merely a representation; there would be an understanding.

1221. But I understand that you gentlemen are all men of honour, and an understanding is quite equal to a guarantee?—Decidedly.

1222. He guaranteed it in that case to have a germinating power of 60 per cent.?—He so represented.

1223. Therefore there is, at the present time, an understanding that the seed you sell has a certain germinating power?—Yes, it is tacitly understood in the trade.

1224. And that is quite equivalent to a guarantee amongst the merchants themselves?—I do not know that it is equivalent to a guarantee.

1225. You could not sue upon it, but as an honourable transaction it would be?—As an honourable transaction it would be.

1226. If it is a point of honour, why not make it a point of law?—I am not competent to answer that question.

1227. You deal extensively in mangold wurtzel, do not you?—Yes.

1228. And I think you stated that it is considerably adulterated also?—It is not adulterated, so far as my own experience is concerned, to the extent that other seeds are.

1229. It is, however, mixed sometimes with the seed of the sugar beet?—Yes, sometimes.

1230. And is that seed killed?—Yes.

1231. Can you easily distinguish mangold wurtzel adulterated with beetroot?—You cannot.

1232. Not even an expert?—No, I would not profess to judge mangold wurtzel.

1233. I have a sample here and I was going to ask if you could tell the difference?—No.

1234. What is the difference in the price of beet seed and mangold wurtzel seed?—It all depends upon the season; sometimes we have mangold wurtzel seed as cheap as beet seed.

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1235. Take the average?—Well, I suppose 20*l.* a ton for sugar beet, and for mangold wurtzel 30*l.* to 32*l.*

1236. Therefore there is a difference of about 50 per cent. in the price?—About that.

1237. And you say that the seed merchant who mixes these two kinds of seeds derives no profit from that mixture?—Well, the profit I should say is very little on account of competition: there is as much profit out of genuine seed as there is out of adulterated seed, generally speaking.

1238. That is to say if all the merchants sold genuine seed there would be as much profit as if they all sold adulterated seed?—Yes.

1239. Therefore the only loser in this trade of mixing is the poor farmer?—I should say he is the loser, from my own observation in the matter.

1240. But he is a loser?—I should say so.

1241. It has been given in evidence that he is not, in as far as he gets his seeds cheaper; what have you to say to that?—That is another matter altogether; so far as he gets his seed cheaper he may not be a loser; but the question is whether adulterated seeds are as cheap as good seeds.

1242. If you look to the ultimate produce of the crops there is no doubt that he is a very great loser by buying adulterated instead of unadulterated seed?—Yes, in that light he is.

1243. Mr. *Brand.*] I understand you to say that you have been about 20 years in the seed trade?—Yes.

1244. Has that practice of adulteration increased within your experience?—I should say it has.

1245. Has it extended to different classes of seeds?—Yes, all classes.

1246. That is to say, that seeds which, when you began business, were not adulterated, are adulterated now?—No, I should say that all kinds of seeds that were adulterated when I first had a knowledge of the trade are still adulterated, and I do not know that they have increased in sorts, though they may have done so; but I should say that in general the practice has increased.

1247. And the demand for these seeds, especially turnip and mangold, and clover, has increased very largely in your recollection?—Yes, very largely; more particularly in Ireland.

1248. *Chairman.*] I think you said that you considered that the Bill would be operative in the form, or nearly in the form, in which it now stands?—I think so; at least, I have very little doubt about it.

1249. Do you think that the seedsmen themselves would take any steps to assist its operation by forming themselves into an association?—There is no doubt that there will be an association of some kind formed.

1250. With the object of assisting the operation of the Bill?—Yes.

1251. Under which the seedsmen would constitute themselves, as members of their own bodies, inspectors to report cases to the trade, and lay information where they discovered practices of adulteration to be carried on?—Yes.

1252. Now I should just like to ask you what you think would be the effect of all this inquiry, supposing that this Bill was not passed into law; do you think the publicity given to the matter will have the effect of discouraging the practice, or, on the contrary, do you think that the adulteration would increase from the greater knowledge of the practice that would be obtained?—While it is fresh in the mind of the public it may probably deter the practice to a limited extent; but we shall soon forget it again, and more particularly when we have a scarcity of seeds. If Parliament does not interfere with it, I believe that in a very short time it will be even more on the increase; I believe that it will be carried on by inexperienced persons, and consequently a great deal more injury will be done in the use of the killed seeds than under the present system, as it is now carried on by experienced persons.

1253. You have said that you think the number of sorts of seeds to which the practice of adulteration is applied has not increased, do you think that the number of districts in which it prevails has increased?—Well, I cannot exactly answer that question. I think that the headquarters for colouring and for killing seeds would be in London. There may be other places which have not come to my knowledge; in fact, I have no doubt that there are other places.

1254. But, speaking generally, you think that the practice is rather on the increase than on the decrease?—I should say so.

1255. Mr. *Shaw-Lefevre.*] Do you test your seeds before sending them out?—As soon as we receive them from our growers we test them.

1256. So that you know their germinating power before you send them out?—Yes; that is, we test them when they come in in the autumn, and if there is a weakness of growth, we note it. In fact, we note all the growths, but we take special notice of a weak growth.

1257. You agree, then, with Mr. Sharpe and other witnesses, that in adulterating samples with killed seeds, the practice has been to adulterate them down to a certain per-centage of germinating power?—I do not quite agree with what has been said about that, because I believe that generally the seeds are made up on an average; that is, in turnip seed, three of the genuine seeds to one killed seed.

1258. But what has been your own practice in mixing killed seeds with genuine seeds?—Upon that rule.

1259. Then your endeavour has been to reduce the germinating power of the sample to 75 per cent., or about that?—Well, it comes below that; about 70 per cent., I should say.

1260. But supposing that in testing your seed you have found it to be not up to the average, you have mixed somewhat less of killed seed?—When it is a bad growth, much below an average, then of course we should not reduce it to such an extent.

1261. Your endeavour has been to keep the standard at the same level year by year?—Sometimes we deviate from the rule.

1262. As a general rule, that has been your endeavour?—As a general rule it has.

1263. What do you consider that standard to be; between 70 and 75 per cent.?—About 70 per cent.; to get 75 per cent. when the proportion is 3 and 1, every genuine seed must grow.

1264. Dr. *Playfair.*] Do you agree with Mr. Sharpe in desiring that there shall not be included in clause three any prohibition against oiling seeds to improve their appearance?—I think that oiling seeds being part of the preparation for cleaning seeds, would be beneficial to the seeds.

1265. What makes you think so?—From my

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my own experience; for instance, it cleans them from dust and mites (a very small insect). It would congeal the seed sometimes, unless we had a process of cleaning the seed from those little insects, to say nothing of dust; I think it would be wrong therefore to prohibit oiling the seeds.

1266. Did you ever try any experiment as to the germinating power of oiled seeds and seeds not so treated?—Oiling seeds would not affect the growth of them.

1267. Have you tried any positive experiments on them?—I have general experience; but I have not tried positive experiments.

1268. You do not know whether it affects their germinating power?—I do not hesitate to say that it does not affect the growth or the germinating power.

1269. And therefore you would not wish it included in this clause?—No; I think it would be wrong to include it, and to consider it as an adulteration.

1270. Mr. *M'Lagan.*] Though it may not destroy the germinating power of the seed, would it not retard the germinating power?—No, not at all.

1271. Will the oil on the outside of the husk of the seed not prevent that seed being properly moistened with water before it can germinate?—I should say not at all.

1272. We had in evidence that the seeds with which turnip seed is adulterated are sold as warranted not to grow; are you aware whether that killed beetroot seed, which you have alluded to as used to adulterate mangold wurtzel, is sometimes sold, too, as warranted not to grow?—I should say that it is sold with the understanding that it will not grow.

1273. But not with a warrant not to grow?—No; but it is generally understood it will not.

1274. Are you aware of the lowest price at which that beetroot is sometimes sold?—I do not know; I have had so very little to do with that.

1275. I thought you dealt extensively in mangold wurtzel?—Yes; but I have not had much to do with beetroot; mangold wurtzel is not adulterated to the extent that other seeds are.

1276. Have you known mangold wurtzel seed to sell for 120 *l.* a ton?—Yes.

1277. Of course, in that year there would be extensive mixing with beetroot at 10 *l.* a ton?—Yes.

1278. Would there not be a great profit in that case to the salesman?—I daresay there would be in many transactions.

1279. And a great loss to the farmer?—Yes.

1280. Are there any other seeds with which turnip seeds are adulterated, excepting Rubsen seed?—None except Rubsen seed, and the seed sometimes called Indian rape; it is very much like Rubsen seed. And then there is the black rape for Swede turnip.

1281. There is a small seed very often found as a weed amongst our crops in Scotland and Ireland, is that ever riddled out?—I presume you are alluding to charlock seed. Any merchant knowing his business would not use that because it is so utterly distinct from anything else.

1282. Though an expert might distinguish it, do you think a farmer could distinguish it?—Probably he might not; he would if he had once given himself the trouble to think about it.

Mr. Thomas Frankish, called in; and Examined.

Mr. *T. Frankish.*

1283. *Chairman.*] You are a Seed Merchant, carrying on business in Mark-lane, and at Hull?—Yes.

1284. How long have you been in business?—About 20 years on my own account.

1285. Have you ever at any time dealt, or do you now deal in doctored or adulterated seeds?—No, I never have done so, to my knowledge.

1286. Have you ever bought adulterated seeds with the intention of mixing them with genuine seeds?—Never.

1287. Has the use of adulterated seed ever interfered with your trade?—Very much indeed, almost ruined it.

1288. Have your travellers complained that they found it difficult to make sales in consequence of the spurious samples placed in competition with your genuine seed?—They have continually been doing so, and they have often urged me to allow them to carry adulterated samples with them, so as to be able to sell as cheap as our competitors.

1289. What effect do you think that the passing of this Bill will have upon your trade?—I hope it will have a very beneficial effect to the honest trader; it will enable us to make a better living than we have been enabled to do, so far.

1290. Do you know whether it has been the custom to sell the genuine and the adulterated seeds separate to the country dealer?—I believe not, but quite to the contrary; the adulterated seed is mixed with the genuine seed to reduce the cost, and to enable the merchant selling to the country dealer to make a greater profit.

1291. Is it usual for those who deal in adulterated seeds to point out to their buyers which samples are adulterated, and which are genuine?—Quite the contrary; they mix them together as artistically as they can, so as to deceive the buyers, and get a larger profit thereby.

1292. Do you think that the closing of the doctoring establishments in this country would be sufficient to cure the evil?—No; I do not think it would; I think that the profit is so large that it would pay the people disposed to carry on the trade to send it across the water, say to the north of France, or some near port, the freight being only a few shillings per ton.

1293. What is the largest amount of profit that you have ever known adulterated seeds give to the seller?—I think about 300 per cent.

1294. Then you do not agree with previous witnesses, who say that there is very little profit to the seller from the practice?—I am alluding now to Alsyke clover, which is similar in appearance to white clover. The Alsyke was sold in 1866 at 200 *l.* per ton, and you might buy the white clover at 40 *l.* or 50 *l.* per ton, coloured so as to resemble Alsyke. If you look at these samples you will see that (*producing some samples*). That (*pointing to it*) was sold in 1866 as high as 200 *l.* per ton; I believe it fetched as high as 220 *l.*, and the other at 40 *l.* or 50 *l.* per ton.

1295. And it can be coloured so accurately as to

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to be not distinguishable from the better quality?—Yes, so as to deceive even experienced people.

1296. With regard to the question of time for laying informations under this Bill, what limit of time would you suggest as sufficient?—As far as the clover seed is concerned, I should think that a week or 10 days would be ample; you can test in a flannel in 48 hours, I believe, and in a pot in four or five days.

1297. So that a week or 10 days would be sufficient to give any purchaser the opportunity of testing the growth?—Yes.

1298. Do you think that the country dealers generally purchase adulterated seeds?—Yes, but they do not do it knowingly. The larger and more respectable houses set their face against it; a very great proportion of the smaller dealers buy it in ignorance, but some others, I am sorry to say, buy it knowingly, so as to undersell the honest trader.

1299. I take for granted that adulterated seeds suffer by the process of adulteration?—Yes, I believe that the "constitution" of the seed is injured. In the case of a severe winter or severe weather they die away, when a sound seed would stand.

1300. Mr. *Shaw-Lefevre.*] I think I understood you to say that, as a rule, the retail dealers in the country cannot tell the adulterated from the unadulterated seed?—Very few of them, they are chiefly shopkeepers.

1301. It is only experts who can tell?—Experts, and those continually in the trade.

1302. Then the retail dealers, in their dealings with the wholesale merchants, have to rely upon their honesty?—Yes, to a great extent.

1303. And hitherto it has been the practice of some of the wholesale dealers to sell adulterated seed as good seed?—Yes.

1304. And you yourself have been in the habit of selling wholly genuine seed?—Yes.

1305. Have you sold that as net seed always?—We have always bought it, to the best of our ability, as net seed.

1306. Have you been sometimes taken in, because you say "to the best of our ability"?—Sometimes we may have been deceived, because it is almost impossible to tell in some cases.

1307. So that even you have been taken in?—I do not know; but I have very little doubt of it.

1308. Have you taken any means to make it known to the world that a great many samples are sold adulterated?—We have often told our customers, who have innocently bought doctored seeds, but it rather offends them, and they do not like to be told that they have been taken in.

1309. Dr. *Playfair.*] Taking any one kind of seed, say clover, you selling that as a net seed, is there any great variation in the germinating power of the seeds that you sell?—We do not try them as a rule.

1310. Do you find from the farmers considerable complaints of the great difference in one year and another?—We do not sell to the farmers.

1311. But do you not have complaints indirectly as to great variations in the germinating power of the seed?—No, I have no recollection of anything of the kind.

1312. They are satisfied with the seed you sell?—Yes.

1313. Mr. *Cross.*] As to old seed; can you say anything about the adulteration with old seed; is that common in practice?—Well, old seed is very often mixed with new seed; it is often better than new.

1314. I do not mean one or two years' old, but very old seed; is there much adulteration in that way?—I do not think so, because it would not pay for keeping.

1315. It would only be if they happened to have some left?—Yes.

1316. What is your experience about oiling seeds?—I do not deal much with turnip seeds and those seeds.

1317. You never oil them?—No.

1318. What effect would it have if you did?—I should think that it would soften the skin, and make the seed germinate.

1319. You do not agree with the witness who said that it injured them?—No, rather the other way.

1320. Dr. *Playfair.*] Do you not think that it might fill up the pores of the seed?—I think it would rather soften the skin and enable it to germinate more quickly, but I have no experience of that kind.

1321. Mr. *M'Lagan.*] Is oiling resorted to by the trade for concealing old seed, or making it appear as new?—It is done to give it a bright appearance occasionally, I believe.

1322. The object is not to improve the quality of the seed, but to deceive the purchaser, and make him suppose that he is buying newer seed than it actually is?—Well, that may be the object, to make it to look more viewly and more saleable.

1323. Did you say that you sometimes mix old seed with new?—I say it is frequently done, because old seed will frequently grow better.

1324. What is the oldest that you have ever known mixed?—I cannot say.

1325. Is it turnip seed that you deal in principally?—No, clover, almost entirely.

1326. How long have you done so?—Twenty-eight years I have been in the trade.

1327. And did I rightly understand you to say that your business has been declining rather than improving?—Well, we find it very hard work. If the amount of time and anxiety were bestowed on any other trade we should make a better profit.

1328. Still you had the approval of your conscience the whole time that you have not been adulterating?—Yes, that is the only satisfaction that one has.

1329. It is quite possible, then, to carry on the seed trade without any mixing or adulterating whatever, even in competition with the adulterator?—It is possible to carry it on, but you do not get the same extent of profit that you ought to get. Where you get one shilling profit the adulterators get ten shillings.

1330. That is the very point that I want to come to. It has been said by most of the witnesses that the profit of adulteration goes principally to the consumer and not to the adulterator, but you are quite of a different opinion?—With regard to my own trade certainly the profit goes to the seller.

1331. Mr. *O'Neill.*] Do you deal in flax seed much?—Yes, in English seed occasionally.

1332. But not in foreign, in Riga seed, for instance?—No.

Dr. STEVENSON MACADAM, called in; and Examined.

1333. Mr. *Shaw-Lefevre.*] I THINK that you are lecturer on chemistry at the Royal College of Surgeons in Edinburgh?—Yes.

1334. And you are also doctor of philosophy at the Edinburgh University, are you not?—I am doctor of philosophy of the University of Giessen; a fellow of the Royal Society of Edinburgh; and a fellow of the Chemical Society of London.

1335. And for many years you have been engaged as a consulting analytical chemist in Scotland?—Yes, for some 15 years.

1336. I believe that you are employed by the Farmers' Analytical Association in Kelso?—Yes.

1337. Will you explain the object of that society?—It was instituted in 1859 for the purpose of analysing and testing manures, food for cattle, and seeds. They commenced the examination of manures and feeding stuffs in 1859; in 1862 they commenced the examination of seeds.

1338. Was the society established in consequence of the complaints of the adulteration first of manures and then of seeds?—It was; I should mention that the Analytical Association is a branch of the Kelso Farmer's Club; the club had been in existence many years previously, and owing to the complaints in the adulteration of manures, and feeding stuffs, and seeds, they formed this branch association for the purpose of analysing and reporting upon the materials.

1339. What were the terms of contribution on the part of the farmers?—The rules of the association stated, that the members were to assess themselves for the expenses of the association; that the maximum annual rate of assessment should be 5 *s.* per hundred acres of arable land, and that no farmer should pay on less than 200 acres of land, or on more than 1,200 acres of land. The assessment for the first year was 4 *s.*, but it was very quickly brought down to 3 *s.* and 2 *s.* 6 *d.*, and is now 2 *s.* per hundred acres of arable land.

1340. But a considerable number of the farmers of that district join the association?—Between 60 and 70 members.

1341. When did they appoint you as analytical chemist?—In 1859.

1342. And from that time to this you have been constantly engaged in analysing samples of manures and seeds?—Of manures and feeding stuffs.

1343. And since 1862, seeds?—Yes; my duties since 1862 would have been to examine seeds, so far as chemical means have been employed for the purpose of doctoring them, or preparing them, as it is called. But so far as the germination of the seeds is concerned, the experiments on that point were conducted by a practical gardener, Mr. George Wemyss, who is gardener at Spring Wood Park, Kelso.

1344. Were you paid by salary?—I was paid so much for each analysis.

1345. Had you found already in 1862 that a certain benefit had resulted in regard to seeds from the operation of your society as to manures?—Yes; although the operation of the society as to seeds did not commence till 1862, it was well known that the association was formed for the purpose of testing and analysing manures, food for cattle, and seeds also, and consequently the parties who came to the market did not know that seeds were not being tested as well as manures.

1346. Still, there were numerous complaints of adulteration of seeds up to 1862?—There were.

1347. And then you commenced testing samples on a considerable scale?—Yes.

1348. Will you state to the Committee what that process was?—The experiments, as conducted by a practical gardener, consisted in placing the seeds in a pot with the earth specially prepared for the purpose, and noticing the number of those seeds which germinated. In order that the experiments might be as correct as possible he invariably conducted them in duplicate pots, putting 100 seeds in each pot, and then the average of the two experiments was taken as representing the fertility of the particular seed.

1349. Can you give to the Committee any results of your analysis?—I can; I have tabulated the number of samples of seeds which were examined during the seven years by the association, and I will hand in a paper showing that altogether 166 samples of seeds were examined (*handing in the paper*), and I have also tabulated the testing of the seeds for the different years, according to the average per-centage of live seeds found in each kind of plant. In white clover we found the average of seven years to be 72 per cent.; Alsike clover, 76 per cent.; red clover, 87 per cent.; yellow clover, 74 per cent.; and taking the whole of the clover plants during the seven years, the total average fertility was 76 per cent.

1350. *Chairman.*] Is that of these 166 samples?—The clover seeds amongst those 166 samples.

1351. Mr. *Shaw-Lefevre.*] I presume that in some cases you found great inferiority of sample?—Yes; the minimum number that sprouted was 32 per cent. in one sample.

1352. Mr. *M'Lagan.*] What seed was that?—Yellow clover; and the maximum yield was given by a specimen of white clover, 96 per cent.

1353. Mr. *Shaw-Lefevre.*] What was your charge for testing any sample of seed?—The charge made by the practical gardener for each sample is 3*s.* 6*d.*

1354. And in the case of manures?—I am paid at the same rate as the chemist of the Highland and Agricultural Society, viz., one pound for each manure.

1355. And what was your own charge for the testing of each sample of seed?—One pound.

1356. But the association only charged the farmer 3 *s.* 6 *d.*?—The association charged nothing to the farmer, the assessment which the farmer paid each year of 2 *s.* on a hundred acres of arable land, paid all the expenses. The gardener was paid by the association 3 *s.* 6 *d.* for each sample which he tested.

1357. In cases where inferior samples were ascertained, will you tell us what resulted?—Perhaps you will allow me to mention that not only were clovers examined, but cow grass was tested every year. And the average fertility of cow grass in the seven years was 85 per cent.; of rye grass, 75 per cent.; turnips, 72½ per cent.; and sheep parsley, 40 per cent.

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1358. Mr. *Brand.*] Could you give us the extreme variations in those seeds in the seven years?—I find that the minimum germinating power in the case of cow grass was 56½ per cent., and that the maximum germinating power in the case of cow grass was 96½ per cent. In regard to turnips, I find that the minimum germinating power was 27½ per cent., and the maximum 94 per cent. In regard to rye grass, I find the minimum to be 54 per cent., and the maximum 91½ per cent.

1359. Mr. *Shaw-Lefevre.*] Were there a considerable number of samples as low as what you have mentioned as the minimum?—No, there is only one sample in each case as low as the figure that I have given.

1360. But approaching that minimum were there many?—No; we have only one case of turnips of 27½ per cent.; the next lowest is 51 per cent.

1361. Mr. *M'Lagan.*] Will you mention what year that was when that sample of turnip seed was 27½ per cent.?—1868; I should also like to give in to the Committee condensed averages for each year, taking all the different kinds of seeds, showing that in 1863, taking all the different kinds of seeds, the average was 68 per cent.; in 1864, it was 77 per cent.; in 1865, it was 76 per cent.; in 1866, it was 79 per cent.; in 1867, it was 76 per cent.; in 1868, it was 72 per cent.; and in 1869, it was 77 per cent. I have also a table here which gives the condensed averages for the seven years, taking all the different clovers together, and the cow grass, and rye grass, and parsley. I find the clovers to be 76 per cent.; cow grass, 85 per cent.; rye grass, 75 per cent.; turnips, 72½ per cent.; and sheep parsley, 40 per cent., yielding the average of the testing of all the seeds conducted by the association as 70 per cent. of germinating power.

1362. Mr. *Lefevre.*] In the cases where your test has proved the sample to be of a very inferior quality, what has been the process followed by the farmer?—The association conducts its operations in one way alike, as regards manures, feeding stuffs, and seeds; it is simply an analytical association. The farmers pay the rate of assessment that I have mentioned, and they are invited to send in as many samples of manures, food for cattle, and seeds as they care about having examined; whenever the association has a substance reported upon, a copy of the analysis is forwarded to the farmer. If he has any reason to complain of the analysis, that the manure or feeding stuff has not come up to the proper standard, or that the seed has not exhibited sufficient fertility, then he complains to the dealer or agent, and demands either a reduction, or that he shall take back the material.

1363. Is it within your knowledge that on many occasions complaints have been made by the farmers to the vendors complaining of inferior samples, and that they have got a reduction in price in consequence?—In the earlier days of the association there were many such complaints, and in no instance was the demand of the farmer ultimately refused, and in no instance was there any necessity to proceed to litigation, either on one side or the other, but the demands of the farmer were complied with. In one instance there was considerable delay in complying with the demand of the farmer, that was on the part of a house that had an extensive connection in the district; the result was that it was so much talked about for several months (it was a case of inferior manure) that the farmers refused to purchase any more manure from that firm, and they therefore lost their extensive connection.

1364. I presume that the mere knowledge of an inferior sample having been sold by a particular merchant has led to that merchant losing the custom of the farmers to a great extent?—Yes, this year there has only one instance of inferiority in manure been detected, and the seller of that has now acknowledged that the wrong material was forwarded, and has allowed the sum required. And in the case of seeds not one instance of seeds has occurred this year, where the fertility has been below the amount guaranteed.

1365. Has one result of the operations of your society been that farmers buy now on the guaranteed analysis?—They do, both manures and feeding stuffs, as well as seeds.

1366. Have they found any difficulty in finding merchants to sell on those terms?—No difficulty.

1367. What is the guarantee generally given in the case of seeds?—I do not know the per-centage which is guaranteed, because it would depend very much on the seed, but so far as clover seed is concerned, the farmer considers that he has a right to feel aggrieved if it is less than 75 per cent. in fertility.

1368. And in the case of turnips, what is guaranteed?—I cannot specify the exact point with regard to turnips.

1369. I presume that that guarantee is not a guarantee that it will grow in the field to that extent, but that it will grow on the test by the society to that extent?—Exactly. The farmers do not demand that the dealer shall supply them with a substance that will yield them 75 per cent. of plants in the field, but simply that when the test is conducted within reasonable time in a flower-pot or in moistened flannel it shall yield that amount.

1370. Do you agree with the Horticultural Society that the test of putting seed in moistened flannel is a good one?—I believe that it is a very good one; but the testing in earth properly prepared is better.

1371. Probably the flannel would not give so good a result, but a fairly good one to test the quality of the seed?—It would, but I should prefer the pot.

1372. Will you state generally to the Committee the effect of the operations of this society upon the quality of these articles sold in the market?—The effect has been very marked indeed, and the improvement, both in respect of the quality of the manures and feeding stuffs sold, and likewise of the quality of the seed, very decided.

1373. Has it been usual for the society to publish the names of the merchants who have sold inferior samples?—No, not to publish the names; the society strictly refrains from doing so.

1374. Does it communicate the names to other members of the society?—Undoubtedly. The form in which the results are drawn out may be observed from this, that the reports of the experiments are invariably tabulated, and left in the secretary's office, which is open to the members, and they may come in and look at the quality of any seeds and manures which have been tested. On this tabulated statement you have the purchaser's

purchaser's names, the seller's names, the description of seeds, the number of sample, the average temperature at which the experiment was conducted in regard to the seeds, the number of seeds sown, and the dates, the number of plants which appeared, and the dates when counted on three occasions, the average number of plants per hundred seeds, the per-centage of weeds, and the per-centage of sand. This paper is open to the inspection of any member of the society; and although the names are not published, still if the farmer gets an inferior material he talks about it in the market, and the seller is very glad to compound as a rule.

1375. The dealer gets known in the locality and cannot sell any more?—Yes.

1376. So that any process of selling adulterated seeds, such as you have heard mentioned to-day, by Mr. Burnell, could not be carried out in that district?—It could not; and if any dealer attempted to carry it out his business would be lost.

1377. Do your experiments show that inferiority of the seeds especially, as well as manures, may be due to other things than mere adulteration?—Yes; I believe that many things determine inferiority of seeds. For instance, the harvest and the mode in which the material, the grain, is kept; the storage, as well as the harvesting, and what kind of season it has been, and the age also.

1378. And the mixing of old and new seeds together?—The mixing of old and new seeds together has a great deal to do with it.

1379. I suppose it is equally important to the farmer that he should be secured against all those processes as well as against the mere process of adulteration?—Certainly; and I believe therefore the only accurate way of securing the quality is to see how many seeds will germinate.

1380. Even if the Bill before the Committee were passed, it would still be advisable for the farmer to adopt the system of testing the sample in order to keep the seed up to the average standard?—Yes.

1381. You are aware that the Bill only deals with killed and dyed seeds and not with the other causes which tend to deteriorate the sample?—I understand so.

1382. Has the example of this society been followed in other parts of Scotland?—It has; we have not many such associations, but during the last year the farmers in Lauderdale have formed a similar association, and they have the manures and feeding stuffs tested; and I know of many instances in which some of our most intelligent farmers always examine on their own account, or have examined for them the manures, feeding stuffs, and seeds; and the effect in each case has been the same, that wherever the farmer has been known to be an analysing farmer, a year or two was quite sufficient to render it very difficult for any one with an adulterated material to approach him.

1383. And the merchants given to those practises have been driven out of the field in those instances?—Yes; farmers are rather good at talking about their grievances at market, and probably there is no other class that distribute privately more thoroughly the information that they have been taken in than the farming class.

1384. Have you examined the Bill which is before the Committee, with the view of preventing this process of adulteration?—I have.

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1385. Will you state to the Committee your opinion upon it?—My opinion with regard to the Bill is, that it would be extremely difficult in the first instance to distinguish between seeds which have been purposely killed (and which only I believe the Bill has to do with), and seeds which have never been fruitful; that is to say which have never had any germinating power, or have lost it from age, or from other circumstances; that is the first point that I do not see very clearly how you can, with that certainty which should attend criminal proceedings, say that a sample of seed is adulterated or not. Such means, as the term is used in the Bill, that it is seed which does not come up to a proper standard, owing to its being knowingly destroyed or killed.

1386. Do you think that it would be possible under the 4th clause to prove, in cases where samples of that kind were sold, that the vendor knowingly sold them, or had them in his possession?—I do not see how that would be possible.

1387. And yet without that expression, I presume, you think that the clause would be too severe upon the vendor?—I believe so; I do not see how it is possible to proceed under that clause 4, "Whosoever shall knowingly sell." I do not see how by examination of the seed we are to bring home to the party that he knowingly sold that material.

1388. From your experience of farmers, do you think that they would take proceedings under such a Bill as this against the vendor of adulterated seeds?—I am afraid not; I do not think that the farmers care much about litigation at any time, and the present redress seems to be quite sufficient, and in the greater number of instances they seem quite satisfied with it. If it is made a criminal offence, I fear that they would be so afraid of an action for libel, if they hinted that a dealer had adulterated the seed, that it would rather debar them from proceeding against the dealer.

1389. Then, I presume, you are also of opinion that the Bill does not deal with a great many of the difficulties of the case, inasmuch as it does not provide against the mixing of old seeds with new seeds?—I do not think that the Bill is sufficiently comprehensive in that respect. I think that it would be different if there could be any way of enforcing No. 3 clause by itself, which is that clause beginning "Whosoever shall destroy or kill." If you could proceed against a manufacturer under that, then it would be a matter of considerable importance; but so far as regards the sale, the difficulty lies in the offence that it was knowingly done.

1390. I presume that the passing of such a Bill as this would not do away with the necessity of such associations as you have named?—No; because you must first have steps taken by an association. In Scotland I know the associations would still exist. The seed might be reported as being inferior quality, but there might be a doubt whether it was so, through age or being manipulated with, and then the farmer, if he felt aggrieved, would require to satisfy the Procurator Fiscal that there was a case against the dealer. The inquiry before the Fiscal would be conducted as a private inquiry, and unless you could satisfy the Procurator Fiscal that there was a case, the whole matter would stop.

1391. Then the passing of this Bill would not

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put a stop to the proceedings of your society, or render them useless?—No.

1392. That process of testing and analysing would still go on?—Yes.

1393. The very existence of your society and the process that you have described has, in fact, put a stop to the practice of adulteration in that district?—It has virtually done so; I believe that if this Bill were passed, it might put a little difficulty on us. At present the farmer has no difficulty in speaking to other farmers about the matter, but if it were made a criminal offence, he might feel a little difficulty about speaking of it in open market.

1394. Then in your opinion in your district such a Bill is quite unnecessary?—I believe it is quite unnecessary.

1395. Has the effect of your society been really to stamp out adulteration in your district?—It has; we have had only one instance of an inferior manure this year, and no instance of inferior seed.

1396. And the cost to the farmer has been trifling?—Yes, practically nothing; only 2 *s.* per 100 acres of arable land, and the farmers in the district have farms in size running from 200 acres up to 2,200 acres, and the rent of the farms varies from 300 *l.* to 2,000 *l.* a year.

1397. I think that in the prospectus of your society, you recommend the farmer to always buy under a guaranteed analysis?—Yes; the 5th rule of the association is that "no manure shall be analysed or tested at the expense of the association, unless a guaranteed analysis shall have been received from the seller; and no food or seeds shall be tested unless a written guarantee shall have been received that the articles are pure and genuine, except as mentioned in article 6th." And article 6 is, "If any member, before purchasing articles of which he has received no guaranteed analysis or written guarantee that the same are pure and genuine, shall wish to have a sample analysed or tested, the ordinary Committee shall, if the article is a manure, have power to get this done; but if the article is food for cattle, he shall have right to get this done without the consent of the ordinary Committee, upon lodging a sample with the secretary, the purchaser in each case agreeing to pay one-half the expense."

1398. Has it resulted that the farmers in that district do, in fact, invariably buy under a guaranteed analysis?—They do.

1399. And they find no difficulty whatever in getting the merchants to sell upon those terms?—They have no difficulty.

1400. Dr. *Playfair.*] Out of the 166 cases which have been examined, how many of the seeds were found to be doctored?—No sample of seed was found to be doctored.

1401. I know that you have had a very large experience as an analytical chemist, have you in other cases found samples of doctored seed?—I have not found any sample of seed which I could satisfactorily say was doctored.

1402. Have you found any which you found to be dyed?—Yes.

1403. What was the nature of the dye used?—The dye was a yellow dye resembling rhubarb or turmeric.

1404. In the case of that yellow seed (*pointing to it*), supposing it were to be converted to the blue (*pointing to some other seed*) what would be naturally used?—Indigo.

1405. Would you have any difficulty in detecting the indigo, supposing it to have been used?—I would have no difficulty in detecting the indigo in any considerable quantity.

1406. Then your association relies more upon the germinating test than upon any chemical test?—It does.

1407. In fact from your experience you have not found in those 166 cases that the chemical test has been of use as regards the seeds?—No.

1408. Dr. Anderson, I think, is chemist to the Highland Agricultural Society?—He is.

1409. Are you aware whether the Highland Society have examined into the value of seeds much?—I am not aware of any experiment which the Highland Society has conducted in a systematic way upon the germinating power of seeds.

1410. Or through their chemist, have they made any experiment?—I am not aware of any experiments which have been made.

1411. Mr. *Cross.*] You said just now that you think it would be very difficult to find out whether a seed was killed, so as to bring the offence within the 4th section?—Yes, I did.

1412. You do not make the same observation as far as regards the dyeing of the seed, I presume?—Not as regards the dyeing of the green colour; but so far as regards the dyeing of the seeds yellow there is great difficulty, because many of the seeds naturally give a yellow tinge to the liquids which you would employ for the extraction of the dye, and therefore I could not, with any degree of certainty, depend upon such chemical tests so far as the yellow colour is concerned.

1413. Were you present when Mr. Sharpe was examined before this Committee?—No.

1414. Have you had your attention called to this 35th Question which was put to him, "It has been said that there would be a very great difficulty in distinguishing doctored seed from seed which has died a natural death; do you agree in that view?—No, I do not. I think that killed seed can be told by anyone who understands his business; and I am really of opinion that if a man cannot tell that he does not understand his business."—I did not hear Mr. Sharpe examined, and did not hear or see that question which you have now read to me; but, so far as my chemical knowledge goes, I do not agree with Mr. Sharpe. I say that the difficulties are very much greater than he would represent them in that answer.

1415. Speaking chemically?—Speaking chemically.

1416. Then at the next question, No. 36, he is asked, "Can you show any samples to illustrate that?" and he says, "I have some samples here, and if it would not take up the time of the Committee too much, I should be very glad indeed to tell you by what means you can distinguish between killed seed and live seed, or seed that has died a natural death. This is a sample of killed rubsen seed, or Indian rape (*producing a sample*). I would not say which it is, whether Indian or Mediterranean; at any rate it is killed for the purpose of mixing with Swede turnip seed." Then, in Question 37, he is asked, "Is this (*pointing to it*) what is technically known as 'trio'?" and he says "Yes; that crushes very easily. You see those are all discoloured, every one of them; and not only that, but there is a very offensive smell about this. This

is a sample of seed that is alive (*producing a sample*), which this other is intended to be mixed with. Now, about that there is a green appearance; about the other there is a dark appearance, which is known to the trade. This seed (*producing another sample*) is seed that has lost its vitality by age; it does not alter the colour of it inside. I have seen men crack 50 of them. My warehousemen, or any of the men in my establishment, would do it in case any had come into our establishment as net seed, which we suspected." Now, directing your attention to those questions and answers, do you think that the colour or the smell in the crushing test would be sufficient to give accuracy in your judgment?—Certainly not.

1417. You differ from Mr. Sharpe, there?—Decidedly. I think that the smell of the seed is so dependent upon the condition of the seed at the time, and that the colour so much depends upon the season, that it would be exceedingly unwise to judge by either colour or smell.

1418. You do not think that the green appearance of the seed that was alive, and the darker appearance of the other, would be sufficient in criminal proceedings?—No, certainly not.

1419. And you do not think that chemistry furnishes any accurate test to distinguish between one and the other?—Chemistry does not give that certainty of result in the testing which I consider advisable in directing criminal proceedings.

1420. Mr. *O'Neill.*] Do you happen to know whether there are in other parts of the United Kingdom than Scotland associations such as you are connected with?—There are not many such associations. There is an association in the northern parts of Scotland, in Aberdeen, for the purchase of manures and seeds. The farmers club together and purchase large quantities of each; and after the stock has come it is tested, and then the quantities which are required by each farmer are distributed to the various steadings. That mode of conducting the work of the association is, I think, an excellent one, because it admits of very small farmers, for a mere nothing, so far as the examination of the material is concerned, getting a genuine article. There is also an association in the West Lothians, but it does not concern itself much with the analysis of manures, although the subject has been before them repeatedly.

1421. Then do you think that in places where such associations do not exist this Bill is still not needed?—I do not see how this Bill could be put in operation without such an association as I refer to.

1422. You cannot, as I understand you, put this Bill in force unless you have the material examined first?—If the farmer is a small farmer, he feels a difficulty in paying the fees which are required for analysis, and rather than pay those fees he will run his chance of the material which has been supplied to him. I think that you must have associations like the one I have referred to first, and then, if impropriety is detected, and if the success of those associations be not such as we find at Kelso, you might take more stringent measures; but at present we find in the Kelso district that the association is quite sufficient for exterminating the doctoring.

1423. That is partly because the farmers have taken up the matter and joined willingly in the association, I suppose?—They have.

1424. Mr. *M'Lagan.*] This Bill has special reference, I believe, to the adulteration of seeds?—It has.

1425. Can you tell us whether any of the samples that were sent to yourself, the germinating power of which you have stated here, were samples of adulterated seed or not?—No, I cannot say that. They were all the samples of seeds which were sold in the Kelso district in the years mentioned, and which the purchasers wished to have examined. But whether the samples were adulterated in the sense of the Act or not I do not know.

1426. I will take one instance. Can you tell us whether rye-grass is ever adulterated in Scotland?—I am not aware.

1427. I find, for instance, that the lowest germinating power of rye-grass is 54 per cent., and the highest 91½ per cent., and I am exceedingly anxious to know whether that sample producing a germinating power of 54 was adulterated or not?—I am not aware.

1428. Then we will take yellow clover; I believe that yellow clover gives the lowest germinating power of any of the clovers. I think that you mentioned 32 per cent. as the average for the seven years?—The lowest individual sample was that.

1429. What year was that for?—It was for the first year of the society's operations, so far as the testing of seeds was concerned, 1863.

1430. And was not the attention of the association drawn to that low per-centage of the germinating power of that seed?—Decidedly the attention of the association was drawn to it, and the farmer demanded from the seller of the material what he considered was a suitable remuneration, and he received that remuneration.

1431. And was the investigation not carried further to discover whether the seeds had been doctored or not, or whether the low germinating power arose from bad harvesting, or a bad crop?—No, the examination was not conducted any further.

1432. You are aware that yellow clover is used very extensively for mixing with red clover?—I believe so.

1433. Mr. *Cogan.*] In your society, as I understand, the experiments as regards seeds have been confined to the germinating power of the seeds?—They have been pretty much confined to the germinating power of the seeds.

1434. And these experiments have not been conducted by you?—They have not been conducted by me. The official record of these experiments is on the table of the Committee.

1435. You have not made any chemical analysis of these seeds?—In the event of the seeds appearing to the committee of the association to have been doctored it would be the duty of the committee to forward the seeds to me; and I have no doubt that I have received some of those seeds for examination, but I do not remember any instance in which the seeds were found to be doctored.

1436. You have, as chemist to the association, made a chemical analysis of some seeds?—I have; I have tested some seeds.

1437. Have your experiments been confined to chemical experiments, or have you tried any practical experiments, such as members of the trade have mentioned to us, such as crushing the seed?—No, I have not tried such experiments.

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1438. You have never tried the experiment of crushing the seed?—No.

1439. Do not you think that if persons extensively engaged in the seed trade have given us evidence that they have tried this practical experiment of crushing the seeds, and that they find a very important distinction in the seeds artificially killed, and those naturally dead, their evidence is worthy of consideration?—Their evidence certainly should receive consideration; but speaking from my knowledge of chemical processes, and as a chemist, I do not consider that the mere general appearance of the seed is sufficient evidence to say whether the seed has been purposely adulterated, or has naturally become barren.

1440. Mr. *Cross* (to Mr. *Sharpe*). Will you be good enough to go through your experiments with reference to turnip seed, in the presence of this Witness?—Yes. (*Mr. Sharpe explained to the Witness his mode of distinguishing the seeds from one another.*)

1441. (To Mr. *Kennedy.*) Will you be good enough to show the witness how you distinguish the seeds in the case of clover seed?—Yes. (*Mr. Kennedy explained to the Witness his mode of distinguishing the seeds from one another.*)

1442. Mr. *M'Lagan* (to the *Witness*).] Are you satisfied that a seedsman, or an expert in the seeds trade, can tell adulterated seed from unadulterated, after these experiments that you have seen?—No, I cannot say that I am satisfied as to that.

1443. Have you ever seen yourself any dyed trefoil seed?—If I remember right, I encountered a specimen a considerable time ago; but the difficulty in determining the question as to whether the seed is dyed or not is in the natural colour of the seed being so similar in its chemical properties to the colour which is prepared in dyeing.

1444. You have just been shown trefoil seed and red clover seed, and you have been shown the different forms of the two seeds; and do you not think it possible that an expert in the trade could pick out trefoil seed from red clover seed?—I believe that it may be possible for an expert in the trade to do so; but at the same time I am not sure that it can be done by an expert.

1445. Have you ever seen killed rubsen seed?—No, I cannot say that I have seen a specimen of it.

1446. You are aware that it is that seed which is mixed with turnip seed to adulterate it?—Yes.

1447. But you have seen it just now in sample?—I have.

1448. And are you not quite satisfied that it can be distinguished from the true turnip seed?—I am quite satisfied that there is a material difference in the appearance of the seeds as now shown me, but I am not so satisfied that that different appearance might not be brought about by the natural heating of the seed.

1449. Dr. *Playfair* (to Mr. *Sharpe*).] You, as an expert, can distinguish, I think you say, readily between these doctored seeds and natural seeds?—Certainly I can; I have no hesitation in saying that.

1450. Take the case of doctored clover; you have a cheap trefoil, having a distinct form of grain from the true red clover; one has a little projection or barb, which the other has not got?—Yes.

1451. Although you, as an expert, could distinguish these, do you think that the ordinary shopkeeper who buys the seed might not sell such seed without knowingly selling doctored seed instead of the genuine one?—I think that he might.

1452. You think that you, as an expert, might know, but the retail dealer might not?—I do not know exactly what you mean by an expert; but I believe that any man who was in the wholesale trade would be able to tell that; but in the retail trade, in a small town, a man might not be able to tell it.

1453. Mr. *Shaw-Lefevre.*] Would not the definition of an expert be a man who has been adulterating all his life; would a man who had not been adulterating be able to tell?—I think that you have had evidence of that. Mr. Frankish told you that he had never adulterated, and I venture to say that you would not deceive him.

1454. Mr. *M'Lagan* (to the *Witness*).] You are here more as the analyst of the association for the testing of manures and feeding stuffs, than as an experimenter on the seeds?—I am.

1455. Dr. *Playfair.*] Did not I rightly understand you to say, that if any seeds are supposed to be dyed or doctored they are sent to you for examination?—It would be my province to examine those seeds.

1456. Mr. *M'Lagan.*] And the seeds will be experimented on by a practical gardener in the neighbourhood of Kelso, you stated?—Undoubtedly they will.

1457. But if any seeds were found adulterated, is it your business to analyse them if the association wished it?—Certainly.

1458. Have any samples of adulterated seeds been sent to you for analysis?—I do not remember any samples having been sent.

1459. Mr. *Cogan.*] In case you had made any chemical analysis of seeds, of course there would be a record of it, the same as of the growth of seeds?—Yes.

1460. And if there is any such record you will be able to hand it in to the Committee?—I will, certainly.

1461. Mr. *Pell.*] Supposing that seeds were sent to you to detect whether they were genuine, or had been tampered with, do you mean to say that you would subject them to a chemical analysis, or would you put them in a flower pot?—I would not put them in a flower pot.

1462. Is it possible by chemical analysis to test whether a seed has been kiln-dried?—I have already stated that, chemically, it is exceedingly difficult to determine whether the seed has died naturally, or has been killed.

1463. Would not the simple thing be to put it into the ground and see whether it would grow?—That part of the experiment has been conducted already at Kelso, and I am not called upon to repeat it.

1464. Would a chemist be the proper person for a seedsman to send the seed to to determine that question?—No. I have stated that I thought the best way was to ascertain the number of seeds in a sample that will germinate.

1465. Therefore, that is probably the reason why those seeds have never been sent to you as the chemist of the association?—Certainly.

1466. Mr. *Brand.*] Have you had any practical experience in distinguishing between genuine seeds and adulterated seeds?—I have had

had a number of samples of seeds that I have examined.

1467. But have you ever seen adulterated seeds in those samples?—My recollection is that some years ago I did encounter several samples of adulterated seeds.

1468. How many years ago?—It must be at least a dozen years ago.

1469. Long before the society was instituted?—It was.

1470. And since the society was instituted you have not tested any seed yourself to ascertain whether adulteration existed?—I do not remember any samples in which I found adulteration.

1471. And so far as you know, no adulteration of seeds passes under your knowledge?—So far as I know, I have not detected any adulteration of seeds for a long time.

1472. I understood you to say, in answer to my honourable friend the Secretary to the Board of Trade, that the society have practically stamped out adulteration in the district?—It has.

1473. But it did not exist, according to your statement, before the society was formed?—It existed in this sense, that the members of the society complained much of the fact, that the seeds did not germinate so fully as they should have done, and the seeds not germinating, they necessarily considered that they were adulterated seeds. But the term adulteration is applied to inferiority of quality as well as actual mixture.

1474. The society has not been effective, in fact, in distinguishing adulterated seeds in any case? — Not in distinguishing adulteration of seeds from inferiority of seeds.

1475. How many members of your society send seeds for testing every year?—For the season 1869 there have been 30 samples of seeds examined.

1476. How many farmers sent in samples for testing?—The number of individual farmers who did so in 1869 I find to be four only.

1477. In 1868, how many did?—They were six. But I should mention that the number of names of farmers does not represent the number of farmers who take advantage of the association, because the rule of the association is this, alike in respect of manures, feeding stuffs, and seeds, a large number of samples may be sent in, half a dozen samples, say, may be sent in from different farmers, who purchase all from the same seller, and the committee then receive those samples and compare them; they either mix them, or send one of those samples to be examined; and the name of the party who has sent that special sample is the name inserted in the book; but so far as regards the other farmers, they get equally the same information; and, moreover, the information is distributed over the market that the seed sold by a certain seller has been tested, and that so much has germinated.

1478. The farmers in the neighbourhood of Kelso are the high class of farmers, are they not?—Not all of a high class; they are an intelligent set of farmers, but as they occupy farms from 200 to 2,200 acres, there is naturally great variation in their positions.

1479. You have upwards of 60 members now belonging to your association?—We have 64 members belonging to the analytical association, which is a branch of the Kelso Farmers' Club.

1480. Has the number increased of late years, or diminished?—I specially asked that question of the secretary, and he writes me, stating that the members from the commencement of the society till now has been pretty nearly stationary.

1481. *Chairman.*] I think that you have mentioned one other association in Scotland of a similar nature in Lauderdale?—Yes.

1482. Are you aware whether that is increasing or stationary in its numbers?—This is only the second year of its existence. They conduct their operations in rather a different way from the Kelso Association. The members of the Lauderdale Association forward the manures and feeding stuffs to be examined, and they individually pay the charge which is made. The Lauderdale Association does not assess, and out of that assessment pay the expense of the investigation; they merely facilitate the farmers having means of having the article examined.

1483. Does the Lauderdale Association deal with seeds?—I think not, but I am not aware.

1484. Mr. *Pell.*] There used to be a large association in the East Lothians for manures; is that broken up?—I think you refer to the Highland and Agricultural Society, which society is still in existence, and is a powerful association.

1485. *Chairman.*] Kelso, I think, is almost entirely the property of the Duke of Roxburgh?—There are many other proprietors. The Duke of Roxburgh is a large proprietor.

1486. This association does not consist entirely, or almost entirely, of his tenants?—No, it is quite independent of the Duke of Roxburgh as a proprietor, or his tenants alone. It comprehends an extensive district.

1487. What is the qualification for membership of this Kelso Association?—Simply that you should be a tenant farmer in the district.

1488. Occupying not less than 200 acres?—You may occupy less than 200 acres, but you must pay on 200 acres.

1489. Then the small farmers are, by the rules of the association, virtually excluded?—No; but a small farmer, if he had only 20 acres of land, would be required to pay 4 *s.* as the assessment on that, and for that he would have the right of sending any manure, feeding stuff, or seed which he suspected, in order to be tested.

1490. He would have to pay the same for his 20 acres as his neighbour for his 200 acres?—Yes, 4 *s.* a year.

1491. Are there many parts of Scotland where 200-acre farms are the exception, rather than the rule?—There are many which are smaller than 200 acres.

1492. Do you know any association which exists in those parts?—No.

1493. Do you think it likely that they will be established so extensively as to produce the good effects which you say have been produced at Kelso?—I see no difficulty in it. I think that if the leading men in the district would organise such an association, the small farmers would see it to be their advantage to join it.

1494. Still, as they now exist, the amount of protection afforded to the farmer by these associations is necessary small?—It is.

1495. I think you said that you were not satisfied still by the evidence of the practical men that you have seen and heard upon the samples that they have shown you, of the feasibility of distinguishing between killed seed and naturally dead seed?—I am still of opinion that there is difficulty in distinguishing between seed which is naturally dead, and seed which has been artificially killed.

1496. You gave an answer which I did not quite

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quite understand. You said that you believed it was possible for an expert to distinguish between the two, but, nevertheless, it could not be done?—I think that you must have misunderstood me. I think that an expert, one who is accustomed to work with seeds, will necessarily possess considerable aptitude at distinguishing one seed from another, but my difficulty lies in this: How is the expert to distinguish, or how can any one distinguish, between seeds which have died through natural heating, for instance, and seeds which have been purposely moistened and kiln-dried; in other words, between seeds that have naturally died and those which have been artificially killed.

1497. And you really go so far as to say that you think that the Bill is not merely unnecessary, but that it would do actual harm by preventing free communication among the farmers themselves?—No, I cannot say that the Bill would do actual harm; but I said that the Bill would prevent that freedom of communication from one farmer to another, because a farmer spreading the knowledge in a district that any dealer had been guilty of a criminal offence, might lay himself open to an action for libel.

1498. More so than under the existing law, you think?—I think so.

1499. You really think that the farmers would be so afraid of laying themselves open to an action for libel, that their private communications to one another would be restricted by such a Bill as this coming into operation?—I think it would tend to restrict freedom of communication between the farmers.

1500. I think that you said that the names of the seedsmen whose samples were tested were not actually made public; but that it was possible for any farmer of the association to know whose samples they were?—Certainly.

1501. And, therefore, publicity was virtually given to them, although not directly?—Undoubtedly; all the members of the association have free access to the records, and each man can see, not only who has purchased the material in his district, but who has sold it, and likewise the rate of fertility at any time; so that if he wishes to know from whom to purchase the seed, he has the means of knowing who has sold the best.

1502. You say that the effect of your association has been a great improvement in the quality of the manures sold, and also that there has been an improvement in the quality of the seeds sold?—Yes.

1503. Do you think that the improvement in the seeds has been as great as that of the manures?—No, I do not think so; because, in regard to manures, we have not only had, since the formation of the society, the manures improving in quality from the manufacturers giving a better article, but we have had the manufacturers getting more up to the compounding of the substances, and manures are now sent out in much better condition than they were 11 years ago at the time of the foundation of the association; so that there has been greater improvement in the quality of the manures than in the quality of the seeds, I think.

1504. Mr. *Shaw Lefevre.*] I understood you to say that the society was directed in the first instance against the adulteration of manures?—The society, at its formation, announced that it was formed for the testing of manures, feeding stuffs, and seeds; but practically they directed their energies to the testing of manures and feeding stuffs in the first three years of the society.

1505. And I understood you to say that the result of their labours against adulterated manures was such, that they extended their operations afterwards to the case of seeds?—Yes, they took up the department of seeds afterwards.

1506. And you found that good was already done in the case of seeds by the operation of the society against manures?—Yes, the farmers considered so.

1507. The manures and feeding stuffs you tested chemically?—Yes.

1508. In the case of seeds you applied the test of growth?—Yes.

1509. And it was only in the case of any deterioration being discovered, in the case of seeds, as tested by growth, that the samples were sent on to you for testing chemically?—Yes; it would only be in the case of gross inferiority in the quality of the seeds, that the committee would feel justified in sending them on for chemical analysis.

1510. I presume that only a portion of the farmers in the Kelso district belong to this society?—Yes.

1511. But the effect has been general throughout the district?—Yes.

1512. And the farmers, not members of the association, have benefited in the general raising of the standard of the quality?—Yes.

1513. In the case of seeds, the society has directed its efforts rather against that deterioration of the standard of germinating power, than the special case of mixing the killed seeds?—They have; they consider that it does not very much matter how the seed has lost its fertility. If the sample does not produce a certain number of plants, it is immaterial whether that result is due to some of the seeds being killed or to some of them being old.

1514. They consider that the main purpose should be directed towards raising the standard of germinating power?—Yes.

1515. And that, therefore, it was of little importance whether the seeds have been deteriorated by mixing with killed or dead seeds?—Yes.

1516. Mr. *M'Lagan.*] Supposing that this Bill should pass, an important question might arise on the point of evidence, whether the seed has been killed by doctoring, or by heating, or by age; now would you, supposing that it were referred to you, as a scientific man, to say whether that seed has been killed or not, be able to tell that by the microscope?—From my present knowledge, and so far as I can recollect my examination, I cannot answer the question definitely which you put to me.

1517. And you cannot say, as a chemist, whether the operation of steaming seed, and then kiln-drying it, and thus destroying the germinating power of the seed, will have any effect upon the composition of that seed?—I can answer your question clearly in this way: if the question applies to seed which is perfectly healthy, and seed which has been heated by steaming, and then kiln-dried, I certainly say that there would be a material difference in examining the seed under the microscope; but then, when you put the question as to seed which may probably have got damp and over heated (which would be a natural way of steaming it), and seed which had been

been steamed and afterwards dried, I do not think that the microscope would give the certainty which you desire.

1518. Supposing again, that the seed had lost its germinating power by age, could you tell, by means of the microscope, whether it had lost its germinating power through age or from an artificial cause, steaming and kiln-drying it?—Yes, I believe that under the microscope you could; because, if you have steamed it, you have subjected it to a process which will alter its microscopic appearance. My only difficulty in answering your question, as originally put, was in respect of there being no distinction drawn in the question between what might be regarded as the natural steaming and over-heating of the seed, due to bad harvesting or improper storage, and the artificial steaming.

1519. I meant, can you distinguish in that way between seed which has lost its germinating power simply by age, and seed which has been steamed?—I believe that you can under the microscope.

1520. You do it from analysis?—Not from analysis with any degree of certainty.

1521. Mr. *Shaw Lefevre.*] How soon after the purchase of the seed or manure by the farmer are the samples sent in to your society, as a rule?—There is no definite time, but the samples ought to be sent in immediately.

1522. Is there any special rule on the subject?—There is no rule in regard to the time of the examination of the materials when the substances have been purchased under a written guarantee; but if they have not been purchased under a written guarantee, then the farmer must, before purchasing, send a sample to the association.

1523. I presume that you would think that, in fairness to the merchants, the seeds or manure should be sent in at once?—I think so; and, so far as seeds are concerned, I think the period of one month is the proper time, because in the majority of the trials, I observe that the power of germination was not finally decided till 21 days from the commencement of the experiment.

1524. Do you mean the one month to cover the testing process?—One month to cover the time for the purchaser to send in the sample to the association, and for the association to report upon the material.

1525. Then that would involve sending the samples in to the society within a few days of the purchase?—Yes.

1526. You think that it would not be fair to the seller that there should be any delay?—In regard to the seeds, there should be no delay.

1527. Mr. *M'Lagan.*] You said that one month would be sufficient, but you referred only to the seeds tested by your association, that is to say, turnip seed, clover seed, and a few grass seeds?—Clover seed, cow grass, turnips, rye grass, and parsley.

1528. But are you aware of any other seeds that take longer than a month to germinate, even under the most favourable circumstances?—I do not know that any longer time materially would be required for that.

1529. You are not aware of certain grasses which take a longer period?—For the grasses it would be advisable to have a longer period, but I am not practically acquainted with the subject.

1530. We were told in evidence, the other day, by the secretary of the Horticultural Society, that some seeds take a year to germinate; now, in that case, one month would not be a sufficiently long time to allow?—It would not.

1531. *Chairman.*] I think you said that the Lauderdale Association was conducted on rather different principles from your own, that the members of that association each paid for their samples being tested?—Yes.

1532. And I think you also have told us that the charge is a sovereign for each testing?—For each full analysis of a manure.

1533. Dr. *Playfair.*] In the case of seeds it is 3*s.* 6*d.*?—That is the sum paid to the gardener. The fees which are paid to the chemist both at Kelso and Lauderdale are the same as the fees charged by the chemist of the Highland and Agricultural Society. In the Kelso case the fee is paid by the association, in the Lauderdale case the fee is paid by the farmer himself.

1534. *Chairman.*] Have you anything else that you wish to say?—I merely wish to add to my evidence that the Act under which persons in the Kelso district would at present recover sums for adulteration and inferiority in manures, feeding stuffs, and seeds is what is called, "An Act to amend the Laws of Scotland affecting Trade and Commerce," passed in 1856, and the 5th clause of that Act.

1535. Mr. *Cogan.*] Is that Act confined to Scotland?—It is intended to assimilate the law of Scotland with that of England, I believe. The clause is, "Where goods shall, after the passing of this Act, be sold, the seller, if at the time of the sale he was without knowledge that the same were defective or of bad quality, shall not be held to have warranted their quality or sufficiency, but the goods, with all faults, shall be at the risk of the purchaser, unless the seller shall have given an express warranty of the quality or sufficiency of such goods, or unless the goods have been expressly sold for a specified and particular purpose, in which case the seller shall be considered, without such warranty, to warrant that the same are fit for such purpose." It was intended to assimilate, by Statute, the common law of Scotland with the common law of England.

1536. Mr. *M'Lagan.*] I think you said that you were not aware that the Highland Agricultural Society had ever taken up the question for examination of the germination of seeds?—I do not recollect any experiments.

1537. Have you ever read or heard of a paper that was sent in to the Highland Agricultural Society, and that received a prize, written by Mr. Stirling, of Glenbervie, on the germination of grasses?—I have not; I do not recollect the fact.

1538. Are you aware that in testing the seeds in flower-pots and otherwise, particularly grass seeds, the depth at which they are buried in the ground materially affects the germinating power?—I have no doubt it will.

1539. And that fact was brought out in this essay of Mr. Stirling's; and, consequently, if such an association as the Kelso Association should be established for this purpose, or if any reference is made to it in this Bill, we should require to know the depth at which the seeds should be buried that are being tested?—Undoubtedly.

Mr. Daniel Nash, called in; and Examined.

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1540. Mr. *Shaw Lefevre.*] You are a partner in the firm of Minier, Nash, & Nash, seedsmen of London?—Yes, of the Strand.

1541. Have you for many years been engaged in the seed trade?—Yes, upwards of 40 years.

1542. Has your business been mostly of a wholesale character?—Mostly wholesale; but we have done retail.

1543. And you have paid some attention to the question now before the Committee?—Yes, I have given it the best attention in my power.

1544. And in the end of June last you presented a memorial to the Board of Trade against certain clauses of this Bill?—I did, inasmuch as I thought that the form of the Bill was such that it would create the utmost possible confusion in the trade, and that there would be an enormous amount of difficulty in any person wanting to swear that such-and-such seeds had a proportion of adulterated seed amongst them, although if you were to see a sample, in bulk, of killed turnip seed, or adulterated clover seed, you would say, "Yes, that is adulterated."

1545. I apprehend that what you wish to say is this, as regards adulteration, that though in bulk it is very easy to tell whether the seeds have been doctored or have been killed by the process that we have heard of, yet, when the killed seeds are mixed in small quantities with genuine seeds, it is exceedingly difficult to tell their presence?—I would hardly say that it is easy to tell it in bulk; in some kinds they do it so nicely; I consider that in some cases it is almost impossible for a person to say on examination whether there is seed which has been killed to represent turnip seed, or coloured trefoil, to represent clover; when it is mixed in the bulk in the small proportion that is put in, I think it would be impossible for any one to go into the witness-box and swear that there was any killed or coloured seed.

1546. You consider that if the Bill passed in its present form there would be considerable danger of injustice to the sellers of seeds on the ground that complaints would be trumped up against them, and charges produced without just cause?—Yes; it was on those grounds that I took the liberty of writing a letter to the Board of Trade stating that I thought I might give some hints that would make the Bill more effective; I was particularly anxious to have a Bill for doing away with the adulteration of seeds; it was done, no doubt, originally, to get something like a fair average growth, for seeds vary very much in one year as compared with another; I have known the germinating power of them to be in one year 40, and the next year 80 per cent.

1547. You are now speaking of the process of mixing old and new seeds together?—I am speaking of mixing killed seeds particularly; I do not think it is possible for a man to say with certainty that the seed is adulterated with killed or coloured seed.

1548. You agree with previous witnesses, that the custom of mixing killed seeds has existed of late years to some extent?—Yes.

1549. In your opinion, is the practice as prevalent as it was or not?—I do not think it is; I think that there has been a general improvement in the trade, and I think that now, though there are cheap sellers, no doubt, as in all trades, if you take the great bulk of the trade, seeds are sent out now in the ordinary way, very much better than they were 20 years ago.

1550. Have you found any difficulty yourself in buying pure samples of seed?—We have our seeds grown for us expressly.

1551. I think you grow them under contract?—We grow them by contract; I do not do much in clover seed; I sell pounds where some of the large Borough houses would sell tons; that is their trade.

1552. Do you deal in turnip seed largely?—Very largely.

1553. Then you can speak with reference to that class of seed?—Yes; and I think there is considerable difficulty in saying, and it would be almost an impossibility to say that such and such seed was adulterated with killed seed; killed seed and old seed come so close.

1554. Has there been, in your knowledge, a considerable mixture of old seed with recent genuine seed for the purpose of adulteration?—I will not say that it is for the purpose of adulteration; but it is a common practice to mix old seed with new seed; and for this reason, that we cannot get an average growth without resorting very frequently to the seed of the previous year, or the year before that.

1555. Therefore, in consequence of that, in a bad harvest, you are obliged to mix one year old, or two year old, seed with the new seed for the purpose of increasing the average, and, I suppose, sometimes you reduce the average by the same process?—Yes; that is precisely the way in which the thing got into use at first; our invariable practice is to test the growth of any seed of any importance when it comes in, and if the seed is beyond what you may call a fair average growth of its year, then you bring it down.

1556. By mixing with it old seed?—By mixing with it either old seed or killed seed, as the case may be; but if, on the contrary, it is below what you consider the average, you resort to the seed which you have in hand; if we have had two consecutive bad years for carrot seed, say, as you cannot make carrot seed, or buy it, you must take it as it comes; then it is the custom of the trade to say that it would be necessary to sow such and such a seed "thicker than usual," or "much thicker than usual;" the great object of the trade is to keep their seeds as nearly as they can at one average growth.

1557. Can you tell us what that average growth is?—It varies very much in different varieties.

1558. Take the case of turnip?—It will grow from 80 to 90 per cent.

1559. Mr. *Pell.*] Is that Swede?—Swede or white turnip; taking the average of seven years, I think that onions at the extreme would not grow more than 60 per cent.; we endeavour to get that; take the case of broccoli and cabbage; they come about the same as turnip seed, not quite so much; then look at cauliflower, that is an article that ripens very late, generally in the month of September; last year cauliflower up to the month of August looked one of the most promising crops I ever knew, but whether from heat or drought that seed generally collapsed, and what little was saved was of such inferior growth that it

t was good for nothing virtually; you have to ake that, therefore, off your average of seven years; I say that cauliflower will not average 50 per cent.; Mr. Murray said that different seeds varied very much in their growth, and there s no doubt of that.

1560. Then I understand from you that it has been the custom of your trade to mix the seeds of several years together in order to produce an average germinating power?—Yes.

1561. And that in some cases that has been arrived at by mixing killed seeds with genuine seeds?—Yes.

1562. But you think that that process is not carried out to the same extent as it used to be?—I think that, taking the larger amount of seed sold there is no doubt that there is a larger quantity of seed killed, but then the increase in the sale of turnip and mangold wurtzel seed has been enormous for the last 20 years.

1563. Do you think that the average standard of germinating power during the last few years has been lowered or not?—I think it has been increased.

1564. Then you signed this memorial to the Board of Trade on the ground that you considered that the Bill, as it now stands, would subject the sellers of the seeds to possible persecution?—I did; might I be allowed to state that, in the first instance, I had drawn out that memorial, and intended only to strike out Clauses four and five, and have nothing to do with the importation of seed, but I conversed with some gentlemen at Mark-lane one Monday, the very gentlemen who have their names down as Promoters of the Bill, and who have since said that they signed that Memorial under a certain restraint as it were, and I put that clause referring to importing killed or dyed seeds in, in order to meet their objections as far as I could, not that I thought it of much value; I wished to do away with the killing of seeds.

1565. You wished to confine the Bill to the prevention of killing?—Yes, killing and dyeing.

1566. And not to touch the seller of seeds, on the ground that it would not be possible in evidence to prove with certainty whether killed seed or naturally dead seed had been mixed in the sample?—That is precisely what I wish to state.

1567. Dr. *Playfair.*] What is the great advantage of obtaining an average?—That farmers and market gardeners should have no difficulty in getting what you may term an average crop.

1568. Do the farmers attach very much value to that average?—I do not suppose that they even know it.

1569. Supposing that there is a great advantage in obtaining that average, where is the disadvantage in the employment of killed seed to produce that average?—I do not think there is any disadvantage whatever.

1570. Then why would you legislate against killed seed and not legislate against reducing the average by old or naturally dead seed?—I do not think that that is in the clause at all.

1571. This clause is confined to killed seed?—Yes.

1572. But where is the disadvantage to the farmer if he wishes to produce a general average of using the killed seed for that purpose?—It is a disagreeable practice, no doubt of it, although it is attended with convenience; I myself detest it.

1573. What is the difference to the farmer between using killed seed to reduced seed of 90 per cent. to 75 per cent., and using old seed to reduce it to 75 per cent.?—No difference.

1574. Then if the killed seed produces no disadvantage to the farmer, why legislate against it?—I consider it to be a disagreeable practice, and I would rather see it done away with.

1575. But you would still, as a seedsman, allow yourself to mix bad seed with good, to reduce it to an average?—I would not say bad seed, but old seed; there are individuals who wish to sell, and parties who wish to buy cheap, and below what you may call a fair market price, and it gives those parties an opportunity, by reducing that seed, instead of sending it out at 75, to send it out at 50 per cent.; I want to put a stop to that kind of thing, and to have the trade carried on in a more legitimate way.

1576. Would you have an objection to warranting the standard of germinating power with regard to different seeds?—I do not think it can be carried out; so much depends on those who test seed, the soil it is tried in, and the attention that is paid to it; if a man puts a little too much water, it may turn some seeds into a jelly; it is men, whose business it is to try these seeds, who will do it with accuracy; it may answer all the purposes which a farmer may require to put the seed in a flower-pot, and I wish that every farmer would do so.

1577. To whose advantage is this Act to be, to that of the farmer or to that of the seller of the seed?—I do not know that it is a particular advantage to either one or the other; I believe one thing, that the farmer gets now regularity of crops; I believe that under a different system, in some seasons, when there have been two successive failures, he would get a very inferior growth; he does not pay for his seed now what he would do if he had it to grow 100 per cent.

1578. But will he derive any more advantage if an Act is passed to prevent killed seed being used for the purpose of reduction, than he does now, because you may use inferior seed for the purposes of reduction, may you not?—You may do it, certainly.

1579. We are supposing that this Act is for the benefit of the farmer, do you see any likelihood of the farmer obtaining any such advantage?—I think it would be decidedly in his favour; that he would get seeds of a larger growth than he does now, upon an average.

1580. But I thought you said the object of seed sellers was to reduce the seed to a general average by mixing the seed?—That is the object, no doubt; the farmer would otherwise get for two or three years consecutively, perhaps, a good growth, and then for two or three years a bad growth.

1581. Do you think that he would get true net seed, unmixed with inferior seed, if this Act were passed?—I think that he would get old seed mixed with the newer.

1582. Seed producing a general average?—Yes.

1583. Then I do not see where the farmer is to obtain much advantage?—Not a very considerable advantage, I do not think he would; I say that the practice of using killed seed is a nasty practice.

1584. But does the killed seed in the slightest

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degree interfere with the vitality of the other seed?—Not in the slightest.

1585. Where then is the disadvantage to the farmer of getting the same average by killed seed as by seed of an inferior growth, supposing you reduce it to 75 per cent. in both cases?—There is not the slightest difference.

1586. Mr. *Cross.*] You sell both wholesale and retail?—I do.

1587. Do you ever sell seeds, what they call net?—Yes.

1588. When is it you sell seeds net?—Where they inquire of the travellers for it; it is well known that seeds are sent out in the ordinary way, what you may term a fair average growth, and of course every man who has been in the trade knows that in some years seeds will grow much better than in others, and he trusts to the seedsman he deals with to send him a fair average quality; but if that man had stock on hand below an average growth, he would say "Mr. Nash, will you send me an extra quality, and I will pay an extra price for it."

1589. When the retail dealer has some old seed he wants to improve, he asks for net seed?—Yes.

1590. But do you ever sell net seed under any circumstances as net seed?—Not unless they pay a different price.

1591. Do you ever sell net seed to a retail man?—Yes.

1592. If I were to write up from the country for turnip seed, would you send me net or adulterated?—I would send net as a rule; I might not send you all new seed.

1593. But no killed seed?—No killed seed; it is always net seed in turnip seed that we send out to private gentlemen.

1594. But not to the retail dealer?—No.

1595. But why am I not to have the benefit, as a private gentleman, of the average growth, as well as the farmer?—You would have it.

1596. Then (to put it in another way) why should not the farmer have the same benefit of average growth as I have?—If the farmer applied to me he would get it; but the farmer does not apply to me.

1597. Will you tell me where is the injustice you speak of in this Bill; you say that it would be unjust, do you not?—Unjust with regard to charges that might be made against individuals for selling seed that was adulterated.

1598. Supposing a charge was made, and the case not made out, what injury would happen then?—You cannot go before a magistrate without having your name paraded in the country newspapers; and people naturally say, "Where there is smoke there is fire," and it would be exceedingly annoying to be taken down to Cornwall, say with your books, to prove that that seed was as you imported it.

1599. You would rather keep away from the magistrate altogether?—Yes.

1600. You say that your great object in the seed trade is to give a fair average growth?—Yes.

1601. In turnip seed you put that at 80 and 90 per cent.?—Taking this year I should question if it would come to that.

1602. At all events your object is to put it down to the very minimum average growth, that is to say to make it as much adulterated as you can?—You can more easily do that than the other way; you can carry on your business more conveniently in that way; you cannot increase your growth, but you can decrease it.

1603. Supposing that there is an increase of growth in any one year, does not that make a difference in the mixture you put in?—Yes.

1604. But if there were a small quantity of good growth in one year you would still adulterate it, in order to meet the demand?—If there were a small quantity of good seed, you would have to spread it all over the country.

1605. But it would never enter your head to say that the growth of seed was so small one year that you could not meet the demand?—Yes; if all new seed was required, sometimes, if you were to give gold, you could not have it.

1606. Do you, as a matter of practice, ever give out that you have no seed?—No; because I can generally get it from a trader if I have not got it myself.

1607. If there is a deficiency in the growth of one year, is it not the practice of the trade to make it more plentiful by reducing it with the seed of old years?—No, that has not been so to my knowledge, because of seed that will grow for three or four years there is generally a pretty good stock.

1608. Now, you stated that you wanted to mend this Bill. Will you tell us how you want to mend the Bill?—The memorial which I drew out, and which has been read to you, expresses my view; I gave to each party who attended the meeting a copy of it. I want to make clause 7 run thus: "Whosoever shall be convicted of killing or dyeing seed, or knowingly shall import killed or dyed seed, shall for every such offence," &c.

1609. All you want to affect by the Bill is the actual killing of the seed, or dyeing it, or importing killed or dyed seed?—Yes.

1610. Dr. Lyon Playfair has asked you several questions on this point, why is it better for the farmer that killed seed should be prohibited than old worthless seed. Can you say why?—I do not think that it would be any better.

1611. But you have also said that if killed seed were not allowed to be used, old seed would certainly be used, in order to keep up the average growth?—It would, so long as old seed existed.

1612. Then I want to know, as Dr. Lyon Playfair wanted to know, what would be the benefit which the farmer would get from killed seed being prohibited?—Between using killed and old seed, I do not think that there would be any benefit at first.

1613. When would he get benefit?—Perhaps some years hence, when the old stock is exhausted.

1614. In your opinion there is a great quantity of old seed still in the country?—Of some sorts; I think that there is a very small stock of turnip seed; of other seeds there is a relatively large stock.

1615. And in your opinion it is just as injurious to the farmer to have this old worthless seed mixed up as killed seed?—Yes.

1616. Do not you think, therefore, that in the first clause of this Bill words should be introduced to prohibit the mixing of old worthless seed, as well as killed seed?—Where are you to draw the line?

1617. Old worthless seed, practically dead seed, I mean?—Well, I do not think you would get

get such a thing; they will not allow it to get dead.

1618. Inferior seed, seed of five or 10 or 15 per cent. growth?—There is virtually no great difference whether a man uses that or uses killed seed.

1619. Dr. *Playfair.*] Is it not a fact that the qualities of seed are continually varying according to the harvest, and the climate, and the conditions of growth?—Undoubtedly so.

1620. Then is it not the fact that there will always be inferior seed which you can use to mix with the superior seed; it is not the question of using up of old stock, but is it not the fact that inferior seed will constantly be grown under varying conditions of climate and of harvest?—Undoubtedly.

1621. Then the farmer still might have the seed, whether for his benefit or not, reduced to an average by that inferior seed being used to mix with the superior, even though the old stock were exhausted?—Yes.

1622. And different places in the same year may produce seeds of different growth?—Yes, more especially upon heavy lands; last year upon heavy lands onion seed grew better than I ever knew it in my life, 90 and 95 per cent. This year in all probability the seed will not ripen till the month of October, when we often get autumn frost, and it may not grow 26 per cent.

1623. And you would use that seed to mix with the higher quality?—We should use the last year's growth to mix with that if we could do it.

1624. Mr. *Cross.*] If I, as a private gentleman, were to write to you an order for turnip seed I should get net seed, I understand you to say?—Yes, at least, no killed seed with it.

1625. If I were to write to an ordinary seedsman in the same town specifying that I wanted some of your seed, I should get mixed seed?—Most probably.

1626. Dr. *Playfair.*] Your interpretation of net seed is not seed of that year's growth, but unadulterated seed of a certain average?—I would not say of a certain average.

1627. It may be superior mixed with inferior, or inferior mixed with superior?—Yes.

1628. Mr. *Cross.*] But I should get a different class of seed if I went to you direct from what I should get if I went to one of your retail customers?—You might for one year, but I do not think that you would for seven years together.

1629. Dr. *Playfair.*] Why do you take seven years?—I take seven years as a fair datum to go upon, but you might take 14, if it were preferred.

1630. Mr. *M'Lagan.*—Did I rightly understand you to say, that you do not mix to increase the germinating power of the seeds, but always to decrease it?—Most certainly not, if the seed this year is bad, and last year's seed is good, we mix to increase; we keep the best growth for that very purpose in case of a failure or depreciated growth in the next year.

1631. You said that it was immaterial to the farmer whether killed seed or old seed was mixed to bring the growth of the seed to the average?—If a man gets seed to grow say, 75 per cent, and if we know that for all ordinary purposes, it will give him a good average crop, I cannot see what difference it makes to the farmer whether that seed is mixed with killed seed or with seed of an inferior growth.

1632. Supposing that it is mixed with killed seed, first, that seed is warranted not to grow, therefore the farmer will not expect to see a plant from it?—It is not warranted.

1633. You do not expect that killed seed to grow?—No; I should be sorry to see it grow.

1634. If you substitute old seed for that killed seed, that old seed may be several years of age, and as seed gets older it is longer in germination, is it not?—Not very materially.

1635. Do you mean that three years old seed will germinate in the same time as one year old seed?—No, but two year old seed and three year old seed will not differ much in that respect.

1636. Between 10 year old seed and two year old seed will there be much difference?—If you go to those long dates, you would treat it as dead altogether; you would not take into consideration the growth of that seed.

1637. How many years would you go down to?—It would depend on how the seeds were ripened; I have known mangold wurtzel grow well when it was a dozen years old, and brocoli.

1638. If you sold new seed mixed with old seed of different years, you would have an irregular braird, would you not?—Yes.

1639. Is not that irregular braird a disadvantage to the farmer?—It would be, possibly; but if you could have your field as level as this floor, and if you could get your drill to go in the same depth, you would get a regular braird. In the same season you may see a long row of mangold wurtzel without a miss in the plant, and in the same row you may also see several yards with scarcely a plant from the drill going deeper into the soil.

1640. Take the case of a farmer having his land in the best condition, and the weather as favourable as possible, and supposing that he sows there some of that new seed mixed with old, and after a while an irregular braird comes up, do you think that an advantage for a farmer?—I think the seedsman who knows his business will take care that he shall have seed where there is no material difference in time.

1641. How could you do that?—There is not more than two days' difference between good turnip seed, one, two, and three years' old.

1642. Take it seven years' old?—You seldom get that.

1643. I think you said in your evidence that you do not object at all to mixing seeds of different quality?—I do not.

1644. But what you object to is the killing of the seed; you want to do away with that?—Yes.

1645. Supposing that this Bill should pass, and that you stamped out old seed altogether, and that you want still to reduce your germinating power of seed to a certain standard, where will you get a sufficient quantity of old seed in the country to do it?—I do not at all know; I think that when the old stock of seed was exhausted there would be an end of the matter.

1646. Then you think that the effect of this Bill would be to do away with having large quantities of old seed on hand?—I think it will, so far as killed seed is concerned.

1647. In fact, whether you introduce old seed or not into the Bill, you will do away with the use

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use of old seed through doing away with killed seed?—I think that it will get used up.

1648. And consequently you think that the effect of this Bill will be to do away with mixing altogether?—It cannot do away with it. If we were not to keep an old stock, sometimes the country would be bare.

1649. As I understand you, there is a large quantity of killed seed mixed and sold at the present time?—Yes.

1650. By the Bill you do away with that, and therefore you withdraw from the market a very large quantity of seed?—Yes.

1651. That being the case, old seed would have to be substituted for a few years for that killed seed?—Yes.

1652. And afterwards, what seed would you have for mixing?—No seed at all, it would all go away as received from the growers.

1653. You would do away with mixing?—You might have an excess in some years; Yes. In 1868 you send out what you want to come in in 1869. You may "calculate on getting from that 24 bushels an acre," and instead of doing so you may get 40 bushels an acre. The same thing may apply in the following year. Then you get an excess for your demand.

1654. I think you have admitted in your evidence already that there is very little stock of old turnip seed in hand?—I think there is very little.

1655. And consequently the passing of this Bill would do away with the mixing at all of any old seed, even with turnip seed?—It would in a year or two.

1656. If the Bill should pass, and killed seed should be withdrawn from the market altogether, would you still have the mixing carried on?—You must do it; you cannot carry on the trade otherwise. Very often you do not get enough seed of one year's growth, not half or a fourth enough, to supply the wants of the country.

1657. Would you be able to arrive at your standard as easily by mixing the new seed with old seed as by mixing it with killed seed?—Yes; there would be no difficulty about that. We always have our regular test every autumn.

1658. And how often do you test?—Always in the autumn; and if we have any doubts about it at all we test again in the spring.

1659. That is after you have mixed the seed?—That does not follow at all; probably it is before.

1660. Then do you test both your new seed and your old seed in the autumn and the spring?—Not always in the spring; we test them when they come in, and if there is anything we have left over, we always test that; and if there is anything doubtful in regard to our growers as to the seed tested in 1868, before we send that seed out in the spring, we have it re-tried.

1661. Then you admit that seed is very apt to lose some germinating power in six months, that is to say, from autumn to spring?—Yes; it very often does.

1662. Still you scarcely admit that it will lose much germinating power in the same number of years?—It depends upon how it has ripened; take late ripening seeds, like radish seed; I knew seed the growth of 1868 thrashed the same autumn, which grew very fair when it came in, but in the following spring it grew very badly. So much depends upon how they ripened, and fifty different things. You may get a heavy frost in the month of October; that seed does not show it very much at the time, but it does show it after you have kept it three or four or five months.

1663. After two years have passed, and you have a supply of old seed in your stores, do you keep all the different years' growth separate?—Not always.

1664. They become mixed after a year or two?—They become mixed of necessity in this way, that you have mixed two already, and have not sold all of that mixture.

1665. You always have a quantity of old seeds about you?—Of some kinds.

1666. Say of turnip seed?—We have a very small quantity of that now.

1667. But in previous years had you always a small quantity?—No; sometimes we had a very large stock. If the seed comes down very low, you buy two years' consumption. I once knew seed to be worth 50 *s.* a bushel, and the next year it was bought for 7 *s.*

1668. Now you have admitted that you generally mix seeds to bring them to a certain standard?—Yes.

1669. Having admitted that, do you see any difficulty in selling your seeds according to that standard; I mean in warranting them at that standard when you sell them?—I think that there is a great difficulty in that, because I would not rely upon people making a proper test.

1670. There is your own test to put against theirs. That would be taken in evidence against their test, would it not?—I can give you no other reason than that of the difficulty of testing.

1671. But you test yourself?—I test myself.

1672. And you sell it according to your test?—I would not guarantee it; I could be prepared to prove that, according to my test, it grew so and so; but I cannot make other people bring out the same result.

1673. Do you keep samples of all the seeds that you sell?—For a certain time.

1674. Suppose that a complaint came in that some seed which you had sold did not come up to the standard, would you not say that you were quite ready to test it?—Most certainly.

1675. What difficulty, then, would there be in guaranteeing it?—That is another thing. I could not be certain that a man would use proper discretion in sowing that seed and growing it. One man will get a crop from seed, and another will get a total failure with seed out of the same bag sown on the same day. I have this from a market gardener within a fortnight with regard to carrot seed; and that is one of the most difficult seeds that we have to manage. He said that he was not going to drill it; I said, "Why not"? He said, "Because last year he had almost a total failure in that which was drilled, and just where it happened to be on the headlands and to be trodden down it came as thick as grass." He said, "If it had not been that I saw it grow, as it did, on the headlands, I should have believed that all the seed which you gave me was bad."

1676. I am supposing that you sell guaranteed seed according to your own test; would you object to that?—I could not guarantee it. How could I guarantee it? I could only say that, according to my books, my seed would grow so and so; but I would not guarantee for you to make it grow. Ask any gentleman's gardener how he makes seed grow one time and not another. Give half-a-dozen people samples out of

of one lot of seed, and I have no hesitation in saying that you will find a difference of 10 or 15 per cent., according to the different seeds that are sown from the same sample. It is a most difficult thing, and the seed trade is one of the most difficult trades that I know.

1677. Mr. *Cogan.*] Do you believe that it is difficult to distinguish artificially killed turnip seed from turnip seed that has become naturally dead?—I think that it is, to a great extent. Seed may get a nasty sweat on the barn floors. That is where it is more injured than in any other way; particularly where large quantities of turnip seed are grown, and they have very little barn room, that seed does get damaged more in that way than in any other. If you go to Romney Marsh, there are hundreds, and, perhaps, thousands, of acres grown, and in that whole district you hardly see a barn.

1678. By crushing, is it not possible to distinguish artificially killed seed from naturally dead seed?—I do not think that you can distinguish it with a certainty; I think that you may get a pretty fair idea of it, but not to distinguish it with certainty.

1679. Have you tried that as a test yourself?—Yes.

1680. Do you use it as a test of the seeds that you buy?—I cannot say that I do, for I never have any doubt of them; I do not think that the growers that we deal with would be likely to have any killed seed to mix with it.

1681. Are the seeds that you sell exclusively seeds that you buy from the growers, or do you buy killed seeds and mix them with the other seeds?—I have admitted that fact, that we do it to reduce the average sometimes.

1682. You think that it is difficult to distinguish the artificially killed from the naturally dead?—I do; in regard to clover seed, I may say that I am not much in the clover seed trade, but I think that if you get a small sample of what is called red clover of foreign growth, a great many of those seeds are exceedingly small and scarcely any larger than trefoil seed, and a person's eyes must be much better than mine to tell the difference; and then what man on earth can tell whether white clover is adulterated by looking at it, when only a small per-centage of coloured is used.

1683. Mr. *Pell.*] Did I rightly understand you to say that it is the practice of the trade to sell all the seed as near as possible with one average germinating power?—That is my practice, and I believe it is the practice of other houses.

1684. And that that is done for expediency, in order that the farmer or gardener may know about what to expect from the seed that is furnished to him?—Most decidedly.

1685. And, so far as the matter of expediency goes, you would not object to have some old or killed seed in order to reduce some very good seed down to the standard?—That is my present system.

1686. You know something about seed-growing yourself; does not the amount of germinating seed in any sample depend very much upon the way in which the seed is dressed?—Yes.

1687. Would it not be possible to dress inferior seed up to a sample, as well as to tone good seed down to a sample?—Not altogether.

1688. Nearly so?—Not in an unfavourable season.

1689. Is it not the practice in the growth of turnip seed, that when they are dressing, there are two samples made of it, namely the head which is the very best, and then the next quality which would have vitality in it, but not to the same amount as the head?—No; I think that you are erroneously informed there.

1690. I have grown several hundredweight of it myself. You do not think that it could be as well dressed up?—You could not improve that by dressing 5 per cent., I should think.

1691. I want to know whether it would not be possible by giving extra dressing to the seed in a bad year to bring it up to the standard, instead of doing what is the practice of the trade, namely, reducing the seed down to a sample?—No; it must be in a very extreme case indeed that that could occur. It could only be where seed was very much blighted; then you might, by extra dressing, bring it up to a better growth. But you can never make a bad sample grow well.

1692. Then, putting honesty out of the question, and going to expediency and practice, it would be hardly possible, without killed seed, to sell stock that should average 75 per cent.?—I do not think it would.

1693. What would the trade do, supposing that this Bill became law, when they were deprived of those means of bringing their seed down to a particular standard?—I think that there would be a certain amount of inconvenience; the farmer at some time would get much thicker crops than at others.

1694. Then though you are against the morals of the practice, you think that there is some expediency in it?—There is some expediency in it.

1695. Mr. *Brand.*] I understand you to say that, speaking as a seed merchant, you are anxious for legislation on this question in the seed trade?—In the first instance, I did not think legislation necessary. I thought that the trade had worked very well for a great many years, and that those who sold a good article had retained their customers.

1696. But on second thoughts you have come round to the view that it would be desirable to legislate on the subject?—The view that I take is this, that there has been so much said about it, and that so many questions might arise, that I should rather have the operation completely taken out of our hands by making it penal to kill or colour seeds.

1697. Several questions have been asked you with regard to the interest of the farmers in this matter; I presume that the farmers are very much like other people in this respect, that when they buy an article they wish to have it genuine?—Yes.

1698. There are two ways of toning down seed, one is by introducing killed seed, and the other by introducing old or dead seed?—Yes.

1699. The supply of killed seed is almost without limit, is it not?—Yes.

1700. But the supply of old seed is comparatively small?—Yes.

1701. And you, as a seed merchant, are very anxious to reduce as much as you can the supply of old seed in your warehouse, I presume?—Yes, I am.

1702. And therefore in the course of a short time, if this Bill were passed, and the supply of killed

Mr. *D. Nash.*

12 July 1869.

killed seed were stopped, you would have very little old seed to fall back upon?—Very little.

1703. *Chairman.*] I think that you were formerly a miller at Biggleswade?—No, but my father was.

1704. You yourself have been in the seed trade for 40 years, you have told us?—Yes.

1705. And for 21 years of that time you have been chairman of the trade association?—Yes.

1706. Do you remember receiving a letter from Mr. Sharpe, of Sleaford, addressed to you, urging upon the trade that it was time to abandon the system of adulteration now in practice?—I do.

1707. And I think in consequence of that a meeting of certain members of the trade was called, you being one of them?—Yes.

1708. And his proposition was favourably entertained?—Well, we heard what he had to say.

1709. And you agreed with him generally in the expediency of putting an end to the system of adulteration?—Not at that time.

1710. The meeting was adjourned to lay it more generally before the trade?—The meeting was adjourned to the 22nd of June.

1711. By way of laying his proposals before the whole of the London trade?—Yes.

1712. And when the 22nd of June came you were the Chairman of the meeting, I think?—Yes.

1713. I think a resolution was then passed condemning the use of killed seed?—Yes; the minute of that was to this effect: "The Committee have become aware, in their investigations, that a system has been carried on which they consider prejudicial to the interests of the seed trade, and recommend that every means should be used to prevent further use of prepared seed for adulteration."

1714. And it is very much on the proceedings of that meeting that the present Bill has been introduced into Parliament?—Well, I cannot say that; I must tell you very candidly that I have told Mr. Sharpe more than once or twice that I did not think the project could be carried out with any probability of success.

1715. Mr. *Brand.*] Did you approve of that resolution to which you have referred?—Yes.

1716. You were Chairman of the meeting?—Yes.

1717. You did not express any dissent?—It was the sense of the meeting, and I approved of it to that extent.

1718. *Chairman.*] You have told us candidly that it has been your practice, during the whole of the time that you have been in business, to reduce your seeds down to a certain growth?—Yes.

1719. That is, in other words, to adulterate them?—Yes.

1720. Have you continued that practice up to this season?—I have.

1721. Using killed seeds, or simply inferior seeds?—Principally the lower class seed; but I have used killed seed too.

1722. Nevertheless, I think that you told the honourable Member for South-West Lancashire, that if a customer wrote to you for seed, without giving any special orders, you would send him net seed?—I said a private customer.

1723. Then you draw a distinction between a private customer and a customer in the trade?—Yes.

1724. If a customer in the trade had written to you, without giving special instructions, you would have sent him seed which the trade term "seed as the trade use it?"—Yes; seed of the average growth and quality.

1725. That average being in some cases reduced by the use of killed seed?—Yes.

1726. What should you say would be about the average which you generally used, about 75 per cent.?—About 75 for some sorts. For some sorts you cannot get that average. Mangold, I suppose, would be 100 per cent.

1727. If the retail dealer wished to buy net seed of you, he would not get it unless he specially stated that he wished it?—No.

1728. Are you aware whether melon seed is ever adulterated?—It would not be worth while. All the melon seed that you would sell would not be more than two or three pounds a year. I can answer the question so far that I never knew it killed.

1729. I suppose you consider that selling to the retailer in the way in which you have mentioned is scarcely a fraud, inasmuch as it is the recognised custom of the trade, and the dealer would be able to a certain extent, by his own knowledge, to protect himself?—Unquestionably so.

1730. Are you of opinion that the retail dealers as a rule have a sufficient knowledge to be able to distinguish pure seed from adulterated?—Only by trial; proof of growth.

1731. And with regard to trial, they have no special advantages over the farmer or the eventual consumer of the seed?—A great number of the seedsmen who use it are nurserymen who have every advantage, hothouses, and so on.

1732. A great many are grocers, and ironmongers, and so on?—But that chiefly applies to the clover trade; it does not apply so much to our trade.

1733. You have said that you have been in the habit of mixing your seed simply for the purpose of making it an average growth?—Yes, from no other motive whatever.

1734. It has had nothing to do with the profit to be gained by it?—Not a bit.

1735. We have had it stated in evidence by one witness that there is no profit to the dealer by the adulteration; and by another witness, that the profit sometimes runs up to 300 per cent. You agree with the former witness?—Most certainly. The other witness must have meant, when he spoke of 300 per cent., some little trivial thing; because, in anything like wholesale transactions, we know nothing of that per-centage. He must have meant something like melon seed, which is worth a guinea an ounce.

1736. Then I think I understand from your evidence, that you would be in favour of a Bill for preventing the killing of seeds only?—Killing and colouring.

1737. But that anything beyond that you consider would create such a confusion in the trade that it would be inexpedient and inadvisable?—I think so.

1738. I imagine that, in that answer, you are considering simply the interest of the trade, and not the interests of the public, that is to say, of the consumer?—What would be to the interest of one would almost be to the interest of the other. I think that there might be some cases where people who

who were disposed to be litigious, or who wanted to back out of a transaction might take advantage of the Bill to do so; for instance, if a man bought clover seed, and the market varied 5 *s.* on a single market, as it does sometimes, he might have an opportunity of repudiating that seed by saying, "Oh, your seed is adulterated." He might buy mustard seed of me, for instance (these seeds are generally bought by small sample in Mark-lane, of half-a-pint to a pint), and looking at it afterwards, when the price had changed, he might say, "Oh, your seed has some charlock in it, and I shall go before a magistrate if you do not let me off the bargain, and say that it is adulterated."

1739. Would not the introduction of a clause that the information must be laid within a certain time obviate a difficulty of that sort?—He could do it in less than a week. I have known mustard seed vary 5 *s.* on a market day.

1740. Still, all that is in the interest of the dealer that you are now speaking of?—More in the interest of the trade than anything else.

1741. Can it be in the interest of the public by any possibility?—I do not know that it can.

1742. Mr. *Shaw Lefevre.*] You told us that in some seeds the growth varies very much from year to year?—Yes.

1743. And you mentioned that in onions there was a variation from 24 per cent. to 96?—Yes.

1744. Supposing that you have grown, under contract with some farmer, onion of which the germinating power is 24 per cent., you do not destroy that seed?—No.

1745. You keep that and mix it with older seed of a superior germinating power?—Yes.

1746. It would not be to the advantage of the farmers to buy from you that seed of 24 per cent., as I imagine, though it is net seed?—No; they like to have the best seed.

1747. It is for the convenience of the farmer to mix it with the older seed then?—Yes.

1748. And therefore you have a large bulk of the superior seed on hand to mix with the inferior in such a case?—Yes.

1749. And in that way the custom has arisen of selling seed of an average growth instead of one varying from year to year?—Yes.

1750. Dr. *Playfair.*] Is it not a fact that in almost all kinds of seeds you have in different countries different growths?—Yes.

1751. Supposing that you go to the Continent it may be different from what you are growing in England, and so on?—Yes.

1752. There may be large variation in any one year in different districts and countries?—Do you allude now, may I ask, to seeds generally?

1753. Say turnip and clover seed, if you like?—Clover I cannot speak to, turnip seed we never import; then take onion seed, that seed will often vary considerably.

1754. You have told us that you cannot tell seed that is mixed with killed seed from seed that is mixed with inferior sample, or that it is difficult to tell it?—I think it is difficult, I would be sorry to swear to it.

1755. Then if this Bill becomes an Act, how are you to prove that the seed of the average which is sold has been brought to that average, either by killed seed or by seed of inferior growth?—I think you would have great difficulty in doing so; if you stopped the killing of seed it would go a long way to get rid of the evil; a man who killed seed might be informed against, but I fear you would not altogether get rid of the evil by this Bill.

1756. How am I to tell inferior imported seed which may be reduced by killed seed, if you cannot detect the killed seed?—I do not see how you are to do it.

1757. *Chairman.*] Would you take in seed which has been naturally damaged before it leaves the hand of the grower, would you buy such an article?—I would not buy it, but I might be obliged to take it in, because our contracts are, that they shall be delivered a fair average sample for the year, but there is nothing said about the growth, and that man perhaps, is not in any way responsible for the growth.

1758. I think your business is principally in garden and turnip seeds?—Yes, principally; we also do in sainfoin; if you will allow me to refer to the subject, that is one of the things which you are reported to have mentioned in your speech, as being adulterated with burnet; well, you cannot buy burnet seed so cheap as you can sainfoin; it is not the seedsman who does the mischief, but the farmer by not pulling the burnet out when he saves seed.

1759. Mr. *Cogan.*] You stated that you objected to the provisions of this Bill, and you gave as an example, that if you sold mustard in which there happened to be some charlock, you might be liable to a penalty?—I think you might, for adulterating it.

1760. The only penalty imposed under this Bill is for mixing killed and dyed seed with other seed, but not for mixing one kind of seed with another?—Then, perhaps, in my mind I have blended my ideas of the Bill with what was stated in the Chairman's opening speech.

Thursday, 15*th July* 1869.

MEMBERS PRESENT:

Mr. Backhouse.
Sir Michael Hicks Beach.
Mr. Henry Brand.
Mr. Cogan.
Mr. Collins.
Mr. Cross.
Mr. Shaw Lefevre.
Mr. Morrison.
Mr. Norwood.
Mr. O'Neill.
Mr. Pell.
Dr. Playfair.
Mr. Welby.

WILLIAM EARLE WELBY, Esq., in the Chair.

Mr. Henry Cutler, called in; and Examined.

Mr. *H. Cutler.*
15 July 1869.

1761. Mr. *Shaw Lefevre.*] You are a member of the firm of Cutler, Barker, and Company, Seed Factors in the Borough?—Yes.

1762. And your firm is largely engaged in the clover trade from abroad?—Yes; and English as well.

1763. But you deal very largely in clover seed imported from abroad?—Yes.

1764. Can you tell the Committee what proportion of the clover seed used in this country is imported from abroad?—I have no statistics of the matter to give the exact proportion, but by far the larger quantity of seed used in England is foreign seed.

1765. Can you say, roughly, what the proportion is?— Of red clover seed, I should say considerably over one-half, probably two-thirds. Of white clover, probably seven-tenths is imported.

1766. I think that you purchase by sample and sell by sample?—We sell on consignment; we are factors. We receive consignments from country growers and merchants and foreign merchants, and sell by sample.

1767. You never guarantee the genuineness of the seeds you sell?—No; we never guarantee anything.

1768. Your whole business is conducted by sample?—Yes.

1769. Can you tell the Committee whether a considerable proportion of this white clover comes over to this country with a mixture of doctored seed in it?—Speaking of the foreign white clover, I should say that a large portion comes over here mixed more or less with coloured or dyed seed.

1770. Can you give the Committee any idea of what proportion has been subjected to a process of this kind or mixed with seed which has been subjected to a process of this kind?—It is difficult to say that, but I should not like to guarantee half the samples that come through my hands as being entirely free.

1771. Then one-half of what comes over has some proportion of dyed seed in it?—Yes; I think so.

1772. What is the variation of that proportion?—I have never gone into that to examine it; it may vary from 5 per cent. to 20; the best samples may contain 5, 10, or 15 per cent. But it is not my business to find that out.

1773. I think that you do not test the seed at all?—Never; we sell it and pass it on.

1774. Have you considered what effect the Bill before the Committee would have upon your trade?—Upon my own business, and firms conducting business like myself, the effect would be that we should be constantly liable to informations. I think it is not impossible that in the busy season I might make myself amenable to the action of this Bill half a dozen times in the course of one morning.

1775. That is to say, you would have in your possession seed of which a proportion is dyed seed?—Yes; which would come under the fifth clause of this Bill, which provides against selling seeds mixed with dyed seeds.

1776. What effect would it have therefore upon the importation of seed from abroad?—I should think that the first effect upon me would be to cause me to decline the business.

1777. Would it be possible for you, as your business is now conducted, to test the seeds every morning which you receive from abroad, with a view of ascertaining whether they contain a proportion of dyed seed or no?—It would be quite impossible during our busy season, in the spring of the year. At this time of year, when we have comparatively little doing, we might examine our samples at leisure; but in the busy season our time is limited, and a sample frequently passes out of our hands 10 minutes after we have received it.

1778. I presume that the same samples pass through several hands in the course of the day?—Often; but that depends upon the market, whether there is a profit or not.

1779. I presume, then, that this process of dyeing seeds is equally caried on, on the Continent as in this country?—I think that they are better adepts in it on the Continent than they are here.

1780. The

1780. The object of it is to improve the colour of the seed for mixing, is it not?—To make lower qualities available for use to mix with superior qualities.

1781. Mr. *O'Neill.*] What is the inferiority of the lighter coloured seed?—The lighter coloured seeds are the most valuable generally.

1782. How are those dyed that are dyed; are they dyed a lighter colour?—Yes, bleached, I believe.

1783. What is the nature of the inferiority of the darker coloured seeds?—The value of the seed depends in a great measure upon its colour. The brighter yellow is more valuable, and all shades from that down to a dark brown are, more or less, of lesser value.

1784. Then it is a seed of exactly the same kind which is dyed, is it?—Yes.

1785. Have you any experience as to adulteration with killed seed?—No, I am not aware that it is killed purposely, unless it is killed in the process of colouring or bleaching.

1786. Mr. *Pell.*] You have told us that you sell the seed which you sell by sample?—Yes.

1787. How do you buy it?—We do not buy it, or only occasionally.

1788. You are brokers?—Factors, not brokers; it is the same business.

1789. Then it is possible that you might deal very largely in the seed without ever being amenable to that portion of the Act which makes you liable for having seed in your possession which is dyed or killed?—We are not likely to receive it as dyed.

1790. Do you receive any seed from abroad?—Yes; it is in our warehouse frequently.

1791. Then you have nothing to do with buying on sample?—No; the business that I refer to now is done in this way. We receive consignments from merchants abroad. Those samples are frequently brought to us at the commencement of the market, on a Monday morning, and we sell them during the market, and we have more or less time to look into them and examine them, according as the pressure of the market happens to be; sometimes they pass out of our hands in half-an-hour.

1792. It is perfectly immaterial to you whether the seed is dyed or killed, or in any other way dealt with?—Yes; we simply sell it and charge our commission on the sale, whether it is adulterated or not.

1793. Mr. *Brand.*] I understand you to say that you do not test the seed yourself?—No.

1794. In fact, it does not concern you, as factors, whether the seed is adulterated or not?—Certainly not; except in the way of being liable to a penalty for selling it, if this Bill should pass.

1795. And therefore in the branch of the trade that you carry on, you are indifferent whether the seed is doctored or not?—Perfectly, as far as our interests are concerned.

1796. Can you tell us where the adulteration takes place abroad?—No; I am not prepared to say where, but one or two cities have a character for doing it.

1797. Can you state positively that clover seed is doctored anywhere abroad?—No, I cannot, but it is generally believed; Antwerp has the credit of having it done there. It is well known in the trade that samples from Antwerp are looked upon with suspicion.

1798. Where do you buy your clover from principally?—The white clover seed comes from the entire of Germany.

1799. Is that doctored?—One half of the samples contain some proportion of dressed seed, I believe.

1800. You cannot speak positively, only from information?—I only speak of samples passing under my eye, and from knowing them.

1801. Mr. *Pell.*] Can you detect coloured white clover?—It depends to what extent it is done; it is very much more difficult if it is well done, and only a limited quantity used. If it is done in bulk, the eye will tell you at once.

1802. *Chairman.*] Could you not protect yourself by refusing to act as factor for consignments which were adulterated?—I should do, and have done so; where parties have made a practice of sending me absolutely doctored seed to be sold, I have refused to take consignments of it. But possibly the parties themselves who consign it to me are not cognisant of it always; they may or may not be so.

1803. But do not you think that if this Bill were to pass into law, and the merchant abroad became aware that there would be a difficulty on your part in disposing of doctored seed, he, in his turn, would be more careful how he consigned it to you?—That is a question of theory that I can hardly answer. I think that the inducements on the other side for a man to do it are so great that he would be tempted to continue the practice.

1804. That is under the existing state of circumstances. I say, suppose that this Bill were to become law, and that the demand for his coloured seed were not so certain, but that there would be difficulties in the way of selling it, that you would be liable to an information for selling it, and that the person to whom you sold it again would also be liable to an information for selling it, that would interfere with his facility of disposing of it, would it not?—It possibly might have that ultimate effect after a time.

1805. Have you read this Bill carefully?—I have read two or three versions of it.

1806. There is only one before Parliament?—I have read two or three; I have addressed myself only to the clause which affects myself as a seller of seed.

1807. What you object to is, "Whosoever shall knowingly sell or offer for sale," killed or dyed seeds mixed with other seeds?—Yes, that is the point.

1808. Would an amendment of this sort protect you, to strike out the word "knowingly" and put in "with intent to defraud or to enable another to defraud any person"?—It might partially meet the case, but it would not remove one great impediment of the business.

1809. It would meet your personal difficulty, would it not; no one could tax you if you received a sample in the morning and sold it again the same afternoon with doing so "with intent to defraud?"—No, but I might for all that be summoned before a police magistrate the next day, or a few days afterwards, and have all the unpleasantness of the notoriety, even though the charge were dismissed.

1810. It might probably happen once to one individual in the trade?—It might, or it might not, occur. There would be the liability to it, and it is the liability that I am complaining of.

1811. Mr. *Shaw-Lefevre.*] Have you been deputed to appear here by any of the merchants in

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in the same trade?—I have not been absolutely deputed, but I spoke with several others who wished me to give their views on the subject.

1812. I think I understand that you do now refuse samples of seed which have been very much doctored?—I have done so.

1813. But a very large number come to you very slightly doctored?—Yes; in fact we could not say whether there was or was not a mixture.

1814. It would require a considerable length of time to test them to ascertain that?—Yes.

1815. And it is in case of consignments of that kind that the difficulty would occur, you think?—Yes.

1816. The effect of this Bill would be to make you guarantee the genuineness of the seed?—It would have that effect; but it would be a thing which I should decline to do.

1817. *Chairman.*] Do not you think that it would be a good thing for the public if the quality could be guaranteed to them indirectly?—As far as clover seed is concerned, I never knew any mischief arise from the want of that; I never knew of a farmer losing his crop of white clover, or of an action being brought on that ground.

1818. Did you never hear any complaints of white clover being adulterated?—I never heard of a farmer losing his crop or bringing an action against his seed grower for bad seeds; it is possible that such cases may have occurred.

1819. Mr. *Shaw Lefevre.*] You have had no complaints from farmers?—No.

1820. Mr. *O'Neill.*] Do you receive flax seed from Riga?—No; we receive only English.

1821. Mr. *Shaw Lefevre.*] How many merchants are there engaged in the same trade as you in the Borough?—On the Corn Market, I should say six or eight. There may be 10 or a dozen factors probably receiving consignments and selling them by samples.

1822. *Chairman.*] Did not you attend a meeting at the Grosvenor Hotel, with regard to this Bill?—Yes, I did.

1823. And did not you concur in the Bill; were you not favourable to its being introduced, and did you not concur generally in the report of it?—Yes.

1824. Subject to a short limit of time for laying informations?—Subject to the objections that I have now made before you; I made those objections throughout; I made them at that meeting, and various suggestions were made to obviate them, but those I declined.

1825. Did not you then accept the amendments which I have suggested to you of "with intent to defraud," instead of the word "knowingly?"—It was suggested, and then it was afterwards said, that that could not be put in, that it would lead to difficulties; and the word "knowingly" must be put in. That was the ultimate result, I believe, that the word "fraudulentle" could not be used, but the word "knowingly."

1826. Mr. *Shaw Lefevre.*] Have you considered what the effect of the words "or to enable another to defraud any person" would be, whether a mere sale to another person of a mixed sample would be within that or no?—It would certainly give him the power, if he chose to represent it as a genuine seed, to do so; he has the material there to do so.

Mr. Joseph Kitchin, called in; and Examined.

Mr. *J. Kitchin.*

1827. Mr. *Shaw-Lefevre.*] You are a member of the firm of Kitchin and Co., of London and Hull, seed merchants?—I am.

1828. And you have dealt very largely, I think, in clover seed?—We do.

1829. You buy extensively both in England and from the Continent, and America?—Yes.

1830. Have you also engaged extensively in large farming operations, with a view to the same trade?—On my own account I have engaged in large farming operations.

1831. And I think you have been in communication with Mr. Sharpe, and others, with reference to the Bill now before the Committee?—I have.

1832. Have you gone through the clauses of the Bill now before the Committee?—I have.

1833. Will you then state to the Committee your opinion of the Bill?—My opinion is that the entire Bill is altogether impracticable.

1834. Will you state your reasons for thinking so?—In the first place, it is a very easy matter to detect the adulteration in red seed, but it is difficult to detect the adulteration in white seed, and in trefoil.

1835. *Chairman.*] Are you speaking solely with regard to clover seed?—Yes, to clover seed.

1836. Mr. *Shaw Lefevre.*] I think your experience is mainly as to clover seed?—As a merchant; as a farmer, I will speak by-and-bye to turnip seed.

1837. Do you think that in the case of white clover it would be exceedingly difficult for any person to tell whether the seed has been doctored or not?—Not exceedingly difficult; it is in many cases difficult in white clover and trefoil.

1838. That is in the case where the seed has been dyed?—Sulphur smoked.

1839. But take the case of killed seed, is it difficult to know that?—Not at all where killed seed has been prepared for admixture with red clover seed.

1840. Do you agree with the promoters of this Bill, that the process has gone on to a considerable extent of late years of killing and dyeing clover seed?—It has gone on to an extent, but I do not think to a considerable extent; my impression is that the practice has been dying out for some time past. It has been found that those people who have attempted to palm off red seed adulterated with the killed seed have been losing their trade, and that those people who have been selling genuine seeds have increased their business.

1841. Have you yourself from time to time bought samples of seed mixed with killed or dyed seed, or no?—I never had any seed killed, but I must tell the Committee that when that practice was initiated of attempting to alter the appearance of trefoil, so as to make it look like red clover, of course the trade were obliged to follow in the wake of others, and we did make that attempt, but we found that it did not answer, and we gave it up.

1842. Was that by process of dyeing?—By process of dyeing.

1843. Then in your opinion this practice has rather fallen off of late years?—Very much indeed

indeed; it has been found altogether impracticable, that is, as regards red seed.

1844. Do you sell yourself to the retail traders, or to wholesale dealers?—To wholesale dealers.

1845. Do you guarantee your samples?—We sell by sample; we guarantee nothing.

1846. Can you tell the Committee anything on the subject of mixing old seeds with new seeds?—Yes; I may, perhaps, just describe the practice in the trade. In some seasons, like last season, we had a very fine harvest, the seed very superior in colour and germinating power; that in some particular districts is mixed with foreign seed (probably not quite so good a colour, but very good seed), in order to reduce the price of the best seeds produced in this country which are of a very high germinating power; I must tell the Committee that we buy the finest seed, and we buy also the lowest quality; the finest English red clover we generally send to Ireland, where we can make most money of it; the second quality of English seed goes to Scotland; and the third or inferior quality of English seed is sold in England. It is in the north of Ireland that we make the best price for the superior seed; in Dublin and that district we get a price for a fair average quality of English grown seed and foreign seed. In the south of Ireland, Cork, and that district, they buy an inferior quality compared with what is bought in Dublin; and I may also tell the Committee that in the north of Ireland I have sold this year superior English seed at five guineas per cwt. to a buyer there, and I have sold also to the same buyer inferior Italian seed (both of them being genuine seeds), containing a considerable quantity of dust weeds, and so on, as low as 32*s.* per cwt.

1847. Mr. *O'Neill.*] When you speak of selling the best seed in the north of Ireland do you speak of clover?—Yes.

1848. Mr. *Shaw-Lefevre.*] Have you found that of the seed that has come over to you from abroad a certain portion has been dyed and killed seed?—I found out as regards seed imported from France, I should say not killed seed, but coloured red clover seed, seed of its own kind, perhaps seed of an older growth, coloured to give it the appearance of new seed; I am not prepared to say that I ever saw any seed from the Continent containing killed seed.

1849. But dyed seed to a considerable proportion?—Of its own kind I have seen a small proportion of it in red seed; I have had to refuse samples on that account.

1850. You have also told the Committee, I think, that though you do not deal so largely in turnip seed as in clover seed, yet you have had transactions in that?—Only in the capacity of a farmer. Of course in that capacity I have to buy every year turnip seed; and I will now speak in reference to the practice of reducing turnip seed with killed rape seed, and the practice of reducing turnip seed with seeds of older growths. My experience as a farmer would lead me to prefer, for my own use, seed reduced by killed seed, new seed, say seed of last year's growth, reduced by killed seed to 50 per cent., to seed reduced by seeds of various growths. Supposing that I could buy my turnip seed reduced to 50 per cent. at 7*d.* per pound, I should prefer it to genuine net new seed at 1*s.* per pound; and I should prefer it also to the genuine new seed reduced down to 50 per cent. by seeds of older dates, that is to say dyed seeds, of which some only may germinate; and for this reason, if you put in seed reduced down to 50 per cent. by killed seed, you get more than enough for any purpose (in fact you get 100 per cent. more plant than you require), and you get a uniform growth, but if you plant turnip seed reduced by seeds of older dates you get a different germinating power, because the new seed germinates more quickly than the old seed, and in the practice of thinning out, you have to go over your ground three or four times, whereas in the other case you get a uniform growth, and have to thin out about 100 per cent., and you get more certainty in the growth and at less expense.

1851. I understand you to mean that if the standard of the seed is to be reduced at all, it is better, in your opinion, for it to be reduced by mixing with killed seed than by mixing with seeds of former years?—Yes; as regards turnip seed.

1852. I suppose you admit that the practice in both ways has existed to a certain extent?—Yes; I may mention this fact to the Committee. This year, in consequence of a circular which I sent out to the trade in March, I had an intimation from a friend in Yorkshire stating that he had grown his own seed, and asking me for an order. I sent him an order for some; that seed came up as it was grown, net new seed. I said to my bailiff, "I am going to have some new seed from Doncaster; I think that a pound-and-a-half of this seed will be quite enough for all practical purposes." He said to me, in reply, "You may look to me for results, as far as any man can speak; I have always been in the habit of sowing three pounds to the acre, and I shall not alter my practice." I said, "Sow it;" he sowed it three pounds to the acre, and the whole of the seed germinated, and the consequence is that we have too much plant by a great deal; a part of it would be quite enough for all practical purposes.

1853. Is it your experience that there is a demand in the retail trade for seed of an average germinating power?—Yes; it is very desirable to have it so, I think.

1854. Will you explain to the Committee why that is?—Of course it is impossible for anyone to guarantee results, because so much depends upon the seasons; but farmers as a body, if they can depend upon dealers sending out their seeds at an average germinating power of something like 75 per cent., are perfectly satisfied, inasmuch as in the case of turnip seed they put on twice as much as is absolutely necessary, and in the case of clover seed the same.

1855. I presume, therefore, that in your opinion it has been this demand from the retail dealer, or rather from the farmer for seed of an average germinating power, which has created the practice of reducing the average by mixing old seed with new seed, or killed seed with new seed?—I think so, for this reason: formerly it was the practice, in many parts of the country, for retail dealers (I am speaking now of England) to buy the very finest seed that they could purchase, but they found out subsequently that parties who had bought an inferior seed reduced so as to grow a certain per-centage, and who sold at a less price, gave as much satisfaction to the farmer as they did with their best seed. Therefore most of them (there are exceptions), if they can get an average growth of 75 per cent., are perfectly satisfied.

1856. Speaking from your experience as a

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farmer, are most farmers in the habit of sowing the same amount of seed each year, independently of the quality of the seed harvested? Yes, I think they are.

1857. And from that arises the desire to have seed of the same average germinating power?—That is my impression.

1858. You think that it is in that way that the custom of mixing old seed with new seed, and killed seed with new seed, has arisen?—Yes; I think it has been brought about in that way. I may mention to the Committee that very little seed germinated last year, in consequence of the drought. I have, in one field, a very good crop of clover seed, and in another field a very inferior crop of clover seed, seed for both coming out of the same sack. I was looking through the "Times" the other day, and I saw this report of the Yorkshire harvest prospects: "One may say the crops were never better; this unfortunately cannot be said of the clover, the crop being mostly rye grass, the clover seeds having perished in the drought of last year." That is in the "Times" of Monday.

1859. Have you experience of any other kind of seeds?—Not of garden seeds.

1860. Of mangel, have you?—As a farmer I do not deal in mangel seed; but I may mention a case that occurred to me this spring. I had my mangel seeds supplied to me by a gentleman who has given evidence before the Committee. On walking over my farm with my bailiff, I said, "How does the mangel come on?" He said, "It does not come on," and a short time after, he said, "I have sown the land now with Swede seed;" I said to him, "Was the mangel seed bad?" "No," he said, "I do not think it was bad, but the seed has been taken by a grub between wind and water, that is between the surface of the soil, and the depth at which the seed was planted." Now there was a case in which, supposing this Bill had been in existence, I might have gone to a magistrate, and said this, that, and the other of the seller of the seed, and have brought this complaint against him before the bench of county magistrates, and I have no doubt that I should have got a conviction against him.

1861. You think, then, that if this Bill passes, farmers would be induced to institute proceedings in similar cases against the seller of the seed?—Yes; I may mention another case, which occurred this spring, in regard to Italian rye grass. I had a complaint from Warwickshire of a lot of rye grass not having germinated; I could not understand it (the man had not bought the first quality, but he had bought the medium of the three qualities). The seed seemed to be all right; immediately on receiving the complaint I procured a flower-pot, which I had some mould put in, and I put in 100 seeds in this flower-pot, and gave it water at the bottom, and water at the top, and it was under glass (not under a hot-house, but an ordinary counting-house skylight), and I found that the germinating power was something like 80 per cent. This man had written to me to say that scarcely any of it had come up. On inquiry, I found that this seed had been put into the ground very early, after which time there were severe frosts, those which came in the end of April and May, and the seed plant being a very tender one, the frost cut it down, and destroyed it.

1862. Is the test which you have just spoken of, one which you usually apply with the view of ascertaining the germinating power of seed?—Yes, when I go into a test to determine the germinating power of clover seeds, I generally take the seeds home, and give them to my gardener with instructions, and he tries them in a hot-house, and he reports to me, and I look at them myself. We seldom try them in London, but down at my farm.

1863. Is that a process which is really open to every farmer?—No, I do not think it is; I have had hot-houses and green-houses, and so on; I think that that is the exception; I merely try them when I am in doubt as to anything. I may say to the Committee, that there is mentioned in this Bill sulphur smoking. That applies to white clover, and it applies also to trefoil. I have tried seed after being subjected to that process, and the same without being subjected to that process, and I have never found any appreciable difference in germinating power between the one and the other.

1864. You do not think then, that the process of dyeing the clover seeds affects their germinating power?—Not at all. The difficulty in the trade was, some time ago, to find a man who could kill the seed; that man was found, but I think he has been principally employed by one firm. I intended my remark to apply to sulphur smoking or even colouring red clover without killing.

1865. Were you in the Committee-room when Mr. Sharpe gave his evidence?—I was.

1866. You heard Mr. Sharpe say that the Bill had the support of nearly all the seed trade? I did.

1867. Is that your opinion?—Not at all; quite the contrary. I may mention that there are from 60 to 70 stand-holders in Mark-lane, and if I am to judge from the Retainer to the solicitors who are promoting this Bill, I only see the names of five people on it; I may also mention to the Committee that the principal people of Ireland, Scotland, and England, are either neutral or opposed to this measure.

1868. Mr. *Backhouse.*] Then from your experience as a farmer, you think it is an advantage to compel the farmers to sow thin by adulterating the turnip seed, do you?—I think that there is a great deal of money wasted by thick sowing. In the case of the farmer what has been the custom of his father and his grandfather is still carried on. There is a great difference of opinion about thick sowing and thin sowing. Mr. Mechi will say that a teaspoon to an acre is almost sufficient, whereas another man will say, "Give me two bushels." I say that a great deal of money is wasted by thick sowing.

1869. But practically it has this effect upon the crop, that this adulterated seed does not diminish the crop?—Not at all; I do not call it "adulterated," but "mixed seed." Last year, as I said before, on account of the drought you might lose your crop out of seed which had been selected from the best samples.

1870. You said that clover seed was not destroyed by colouring. Is not some acid used of some kind which thoroughly destroys its germinating power?—No, I think not; I do not know the process, but I am speaking now of white clover and trefoil.

1871. I did not gather quite your reasons against the Bill further than that you thought that it was difficult to detect the difference between white clover coloured and uncoloured?—I said that it was more difficult to detect the adulteration

adulteration in white clover seed and trefoil, than in red clover seed.

1872. Have you any other particular reasons that you can explain to us against the Bill?—I have many reasons: I think that it is altogether impracticable; I think that it would open the door to mischief. I should not hesitate to tell the Committee that it would be the easiest thing in the world to get a conviction against almost anybody under it. I may tell the Committee also that when we send seed out from the warehouse, which we may send out as pure, that seed is forwarded into the country, or put on board a steamer, and we do not know how that seed may have been tampered with after it has left our warehouse.

1873. You do not think that the Bill is impracticable, from the greater facility that there would be of interfering with the trade?—I think that almost any person having an average knowledge of the trade could detect the adulteration in clover seed.

1874. If the Bill were limited to a month, or three months, would that meet the difficulty?—Not at all; I told you that when the seed was put into the ground in February or March, the result was often not ascertained until the crop of barley, or wheat, or oats was gathered.

1875. Mr. *Norwood.*] What security is there that the dealers will not adulterate to a greater extent than 75 per cent. of germinating power?—I think that the security is in the competition between the dealers in competing to supply the wholesale dealers in the country, because supposing that you and I were offering seed to a wholesale dealer in the country, and he found that my seed germinated 80 per cent., and yours only 65 or 70, and that both were at the same price, he would give me a preference.

1876. You think that the temptation of a certain extra profit would not induce dealers to break through that 75 per cent.?—I think not; I think also that most of the large farmers are judges of what they are buying, and that if a small farmer is not a judge of what he is buying, he can always find in every town in the United Kingdom a respectable man who will supply him with a good article at a fair price.

1877. You are acquainted with Hull?—Yes.

1878. Do you know the firm of Keighley, Maxsted and Co.?—Yes.

1879. Do they receive consignments of clover seed on commission?—Yes, I know they do.

1880. Is it the practice in that trade for the foreign merchant, when he consigns seed, to send with the bill of lading a draft in advance?—Yes.

1881. And the merchant has to accept an advance upon the seed before he gets the bulk?—Yes.

1882. What would be the position of Messrs. Keighley, Maxsted and Company, or of any other firm if the Bill was to pass in its present shape if they had advanced 7,000 *l.* upon any shipment, and when it came to hand they found it was mixed?—They could not deal with it if this Bill were to pass into law.

1883. They could not sell it?—They might sell it for crushing to go into linseed cake.

1884. You would not consider it very wicked of Keighley, Maxsted and Company, if they had this seed come to them with 5 per cent. or even 10 per cent. of adulteration to sell it, advertising to their purchaser that it did not contain this adulteration?—Not at all.

1885. And there would be no difficulty in getting a fair price in the open market for seed even 10 per cent. reduced?—There would be none.

1886. And you would not look upon it as dishonest?—Certainly not; they sell by sample.

1887. Then you think that this Bill as it stands would be very injurious to the wholesale importers?—Very much so indeed.

1888. That it would put an end to the trade almost?—That is my opinion.

1889. Are tares considered seeds; I mean would they be seeds under this Bill, or are they grain?—They are seeds.

1890. Then they would come under the operation of this Bill?—Yes.

1891. Tares are an article that fluctuate very greatly in price, do they not?—Very much, and in quality too; a few years ago they all came over kiln-dried.

1892. And it is possible to sell for sowing seed tares of an old growth that scarcely will germinate at all?—I believe it is.

1893. Tares, in fact, are only fit for sheep meat?—In a year of scarcity and high price of course they are mixed with the newly imported tares and sold for sowing purposes.

1894. It would be a fraud to mix tares that would not germinate with new tares?—I should not like it as a farmer.

1895. Yet there is nothing in the Bill to prevent it?—No.

1896. So that this Bill would not protect the farmer as far as tares are concerned?—No.

1897. Or as far as linseed is concerned?—I can only speak as to English seed; I do not think that that is adulterated at all.

1898. Mr. *O'Neill.*] Do you deal principally with large or small houses?—We deal with both, principally with large dealers.

1899. And have your dealings with small houses recently increased comparatively?—Well, I really do not know; I cannot answer that question. We try to do as much as we can with both small houses and large houses.

1900. I suppose that small houses cannot detect doctored seed so well as the large houses?—I think that they can, many of them. In fact, formerly (I am speaking now of 20 years ago) doctored seed was largely dealt in, but of late years very little of that has been done. I think that some of the small houses are just as good judges as the larger houses.

1901. Dr. *Playfair.*] You speak, I think, of turnip seed being adulterated with inferior seed to reduce the average, is that very customary?—Well, I only spoke of turnip seed, in my capacity as a farmer. We do not deal in turnip seed.

1902. In your capacity as a farmer do you find that the turnip seed grown in different seasons is of very different values?—Yes.

1903. Supposing that the Bill passed, and that coloured seed was not allowed to be used, do you think that the value of the turnip seed would rise, or that you would find enough of inferior seed to mix with the better seed to reduce it to the same average?—I cannot answer that question; I do not grow turnip seed myself for seed.

1904. With regard to clover seed, you said that it was difficult to detect white dyed seed when it was sulphur-smoked?—Well, it is difficult for many people to detect it.

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1905. I want to let the public know a little how to detect it. How would you detect it?—By its appearance, and smell, and so on.

1906. Supposing that you give it a little carbonate of soda, would not that bring the dark colour back to it?—I do not know?—I am not a chemist, I may place before you a sample here of a super new English white of last year's growth (*producing it*). That is the finest sample of genuine seed that I saw during last season. That is a sample of medium quality (*producing it*), and that is a sample of inferior seed grown with weeds (*producing it*). I was told by a man in the trade the other day, when I happened to pull out this sample (*pointing to the super new English white*) and show it to him, that that was dressed seed, doctored seed. This seed (*pointing to it*), for every practical purpose for the farmer, is quite as good as that seed, but it does not please the eye so well. In speaking of white seed, I may tell the Committee a fact, to show the difficulty that there is in detecting the adulteration of white seed. In the season of 1865, I purchased a quantity of white seed from a collector in Suffolk. It came into the warehouse in the usual way. The samples were sent up to the counting house, and when I saw them, I had an impression immediately that the seed contained a proportion of dressed seed. I got into a long correspondence with the sender, who declared that the seed was exactly as it was grown. That did not satisfy me, and (to make a long story short) we agreed to put some samples up and refer them to Dr. Berney, of St. Thomas's Hospital, a very clever man. We took three samples from three portions of the seed; and in order to test the accuracy of the doctor's report, I made up a fourth sample, containing a third of dressed seed. These samples were tied up and sent to the doctor, and he reported that all the samples were genuine, and the result was that I had to pay all the fees, amounting to 45 *l.* Whereas, I knew that one at least of the samples was adulterated.

1907. Then I understand you that it was difficult to detect red clover seed. How would you detect dyed red clover seed?—By its appearance (*producing some samples*). This is doctored (*pointing to it*), mixed in the proportion of 1 in 30, or 1 in 15, or something like that. I may also tell the Committee this fact to show the impracticability of going on even with doctored red seed; last year, when we took stock, we had of this sample (*pointing to it*) in stock 69 cwt. And this year, when we take stock, I find that we have 36 cwt. of it left; and our sales altogether, both from Hull and London, have been 5,000 tons. Therefore we have not used much doctored red seed. I may also tell the Committee that there is a practice in Worcestershire of milling seed which has not been touched upon before the Committee.

1908. Mr. *Cross.*] Do I rightly understand you to say that you think that there is no necessity for this Bill at all?—Not the slightest.

1909. You see nothing to disapprove of in sending that seed with 25 per cent. of killed seed among it?—No, because the germinating power being 75 per cent. is more than enough for every practical purpose of the farmer.

1910. I only want to ask whether you think that it is an honest thing for a man to do to sell seed, knowing that there is 25 per cent. of utterly worthless stuff in it, and not telling the buyer what it is made of?—That depends entirely upon the buyer.

1911. I ask you whether you think that it is an honest thing on the part of the seller?—It is honest if it is made known at the time.

1912. How do you mean "made known"?—Suppose that you are the buyer, and that I say to you that "there is a lot of seed at 70 *s.* which contains a proportion of adulterated seed; and here is a lot at 80 *s.*, which is genuine; make your selection."

1913. That is not what you do in the trade?—Yes, we do.

1914. You are the first person who has told the Committee so?—If you ask me whether it is genuine or not, I tell you.

1915. If I write to you and ask for clover seed, or turnip seed, you would send me adulterated seed?—No, I should send you a batch of samples.

1916. Would you tell the retail dealer that such a seed was adulterated, and such a seed was not?—No, but the price would lead him to draw his own conclusions.

1917. Do you think that if I were a retail dealer and you sent me samples some of which were adulterated, and I had to take my choice, that would be an honest way?—Yes.

1918. In the case of a man knowing nothing more of the seed trade than I do?—A man is supposed to know something of the business that he has.

1919. Are you not aware that a large amount of this business is done by men who keep shops and are not seed merchants?—I have travelled many years both among large dealers and small dealers, and I have found them pretty good judges, or very good judges; I was in the habit of travelling for 25 years. Supposing that you are in a little country town; there are three or four country dealers there, and a dozen sellers, and the sellers soon teach the buyers how to judge.

1920. You think it an honest straighforward thing to do to adulterate seed in this way?—I think that no one is injured by the process.

1921. Do you think that it is an honest straightforward transaction to sell adulterated seed in the way that it is done?—Well just the same as a doctor would reduce the medicine he supplies.

1922. I want to know, yes or no, do you think that it is an honest straightforward thing to sell adulterated seed in the way that is done?—Do your remarks apply to clover seed?

1923. Clover or turnip seed?—I do not give evidence about turnip seed; as to clover seed I do think so.

1924. In the same way as you would think that it is an honest thing to sell sugar mixed with sand?—No, sugar is one thing, sand is another.

1925. If you reduce turnip seed with killed rape seed do you think that that is an honest thing?—I do if you give it me cheaper, and I prefer it.

1926. Do you think that it is an honest thing to mix sand with sugar?—No.

1927. What is the difference?—Because one is an article of food, and the other is an article for a different purpose; I told the Committee my experience as to turnip seed; I prefer having turnip seed reduced by killed seed 50 per cent., and to pay 7 *d.* a pound for it, to buying genuine new seed at 1 *s.* a pound.

1928. Do you think that it is an honest straightforward thing, to mix very inferior sugar with superior

superior sugar?—If you mix sugar with sugar, of course you do not get the same price for an inferior article as you do for a superior; that applies to the seed trade also.

1929. In the same way as you might mix water with milk?—No; water is not milk.

1930. Old milk with new, we will say?—For myself I like old milk better than new, and I have a glass of it every morning.

1931. Supposing that your retail dealer is aware of this transaction, it is not his custom to offer it to the farmers as adulterated, but he sells it as good seed?—I may say that I find from experience a great desire on the part of the retail dealer to deal in genuine, useful, sound seed; and as I said before, every farmer can obtain the proper article if he will pay a fair price for it. You had much better legislate against weeds, and docks, and thistles, than adulterated seed.

1932. You would rather have pure seed than either, I suppose?—I always use pure seed myself; I have some tenants who are farmers who apply to me for seed; and I generally go to what I call the best sack for them, but not always with the same result. I may have from the same sack a better crop, or they may have a better crop; a good deal depends upon the land.

1933. If I were to write to you as a country gentleman for a sample of clover seed, should I get pure or mixed?—I should send you the finest that I had.

1934. But not to the retail dealer?—If he sent me an unconditional order, I should send him genuine seed; it is no use my offering the best seed in the Midland Counties, or Yorkshire. But on the other hand, it is no use my taking into the north of Ireland anything but the finest seed that I can buy.

1935. Will you tell me why I, as a private gentleman, am to be dealt with on different terms from the retail dealer?—Because you leave it to my selection, and the retail dealer makes his own selection.

1936. Mr. *Pell.*] Are you a grower of turnip seed yourself?—No; I only feed with the bulbs.

1937. You said that it was easy to detect adulteration in red seed?—Yes.

1938. And you produced a sample to show the easiness of it?—Yes.

1939. Now, what do they doctor the red seed with; how is it dealt with; is it killed seed which is mixed with it?—I do not know the process, I never saw it done.

1940. It is something that reduces it in price?—No; it alters the appearance of the seed, and then that is mixed with other seed to reduce the price.

1941. The treatment that that red seed undergoes is something that raises it in price?—It improves its appearance.

1942. That is manifestly an imposition upon the public?—No, it is just like brushing a coat or cleaning a window; alters its appearance.

1943. It does not interfere with its germinating power, it is a completion of the process of dressing up, you mean?—For instance, here is a sample of Worcestershire milled seed (*pointing to it*). In some part of Worcestershire, in Herefordshire, in North Wales, and through Lancashire you cannot sell anything but that seed. On the other hand, in other districts they will never take it; that seed is sent to a corn mill, placed between stones with bosses, and it is all milled up together and cleaned. It improves the appearance of the seed very much indeed, without destroying its germinating power; but as I said before, in some districts, for instance, in Lincolnshire, they would say directly "That seed is doctored," and in Herefordshire, Worcestershire, and North Wales, and Lancashire, they will not buy anything else.

1944. In the white clover seed you say there is a different practice in the trade there; there is killed seed mixed with it?—Not that I am aware of.

1945. I thought you said that there was killed trefoil mixed with it?—No; trefoil is quite a different thing.

1946. I am aware that it is; but I thought you said that trefoil was mixed with white clover?—No; here is a sample of old trefoil and new trefoil (*producing them*). For my own purposes I would just as soon sow the old seed as the new.

1947. You said that you preferred, as a farmer, having the turnip seed reduced down to about 50 per cent. of life in it at a certain price to genuine seed at a higher price?—Yes.

1948. And you brought forward the fact, the difficulty you were placed in from your bailiff persisting in sowing three pounds of genuine new seed?—Yes.

1949. Do you consider it possible to dress turnip seed or Swede seed, as a rule, up to a point at which you might estimate 90 per cent. of germinating power in it, taking one year with another?—I could not give evidence on that, because I grow turnip for sheep feeding, and I do not grow it for seed.

1950. Supposing that the effect of this Bill was to secure to the public the sale of seeds that have not been tampered with, you see nothing as a farmer to prevent you sowing a less quantity of seed, the drills will do it?—Yes, of course; I should insist on it then. My bailiff said to me, "I have been in the habit of sowing three pounds to the acre, and you look to me for results, as far as any man can be responsible."

1951. You would sow a pound instead of three pounds?—Yes; I think that it is quite enough.

1952. You made some reference to the character of the purchases in Ireland, and England, and Wales, and you say that in Ireland it is the practice to purchase the best quality of clover seed?—Yes; we find it so.

1953. Do you know whether they sow in Ireland a less quantity than we do in the Midland Counties?—I know that they are better judges by buying superior seeds.

1954. Do you know what the Irish sow of the best quality of seed?—I think that they sow about 20 pounds to the acre of red; in Yorkshire, 28 pounds; and in the Lincolnshire Wolds, I should think many of the farmers sow 28 pounds.

1955. Are you aware why the Irish buy the very best seed?—No, I am not aware; I suppose that they find it answer their purpose. As gentlemen in this room very well know, we have parties coming over from Belfast and the north of Ireland very early in the season, and they always pick up the very finest seed that they can buy, regardless of the price.

1956. Mr. *Brand.*] Your business, I believe, is limited almost exclusively to the trade in clover seed?—In the seed trade certainly it is.

1957. And you have set your face against the practice of adulteration?—Well, I cannot say that;

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that; I found that it did not answer my purpose to go on with it; the fact is, that we could not find buyers for the adulterated seed.

1958. And in your own business you have not been in the habit of adulterating clover seeds at all?—Oh yes, we have.

1959. But you have abandoned the practice now?—We have abandoned the practice entirely. We found that it did not answer.

1960. Within recent times?—I have given you an instance; 12 months ago I had only 66 cwt. of dressed seed, and this year I have 36 cwt. of it left, having in that time got through 5,000 tons of seed. If our travellers have what they consider to be a sample of adulterated red seed, they will not offer it.

1961. I understood you to say that at one time you thought that adulteration might be beneficial to your trade, but since that you have changed your views?—No, I did not say that at one time I thought that it might be beneficial to the trade. I said that I I was obliged to follow in the wake of others. Competition drove me into it, and we attempted it; but we found that we could not succeed in going on in that way.

1962. I want you to fix the date when you changed the system; is it five years ago or ten years ago?—It has been dying out ten years, or five years, perhaps.

1963. Surely, seeing that it must have been a very important alteration in your business, you can tell the Committee the period?—No. Competition drove us to it; but we never liked it.

1964. You purchase some of your clover seed abroad?—A good deal of it.

1965. And some of that comes to you adulterated?—Yes, especially the white seed.

1966. And what do you do with that?—We sell it.

1967. I thought you told the Committee just now that you never sold adulterated seed?—No; but I said that if we sell seeds mixed, we mix red with red, white with white, and trefoil with trefoil.

1968. You stated that the farmers were just as well pleased to have adulterated seed as genuine?—Well, I did not say that exactly; I said that the farmers were satisfied with what they got, and I said also that the large farmers as a rule know what they are about, and understood a sample of seed almost as well as the country dealer.

1969. Did you ever hear a farmer express a preference for adulterated seed over genuine?—No; but where a farmer has been shown seed 7 *s.* a stone, and some at 10 *s.* 6 *d.* or 12 *s.*, he has said, "I will have this seed, at 7 *s.* a stone, it will answer my purpose just as well as the other." I have heard that said repeatedly.

1970. Mr. *Pell.*] Perhaps that was when he was going out of his farm?—No, I do not think so. The bulk of farmers, as a class, go for cheap stuff.

1971. Mr. *Brand.*] You have stated that the seed trade, generally, are opposed to this Bill; what evidence have you of that?—I have every evidence, and I can place it before you. There is a list here of the names of the gentlemen retaining the solicitors, who are promoting this; and I find that of this list, there are only five names of firms who have stands on Mark-lane, and the rest are some of them very respectable people indeed, but many of them very insignificant in their dealings.

1972. Pray what steps have the trade taken to declare their opposition to the Bill?—Well, I do not suppose that they have taken any steps whatever.

1973. Have they held any public meeting?—The promoters of the Bill have.

1974. I am speaking of the opponents of the Bill?—Yes; there was a meeting the other day at the Bridge House Hotel; I do not say of opponents of the Bill.

1975. But I understood you to say that the trade was opposed to the Bill?—No; I said that many were neutral, and many were opposed to it. I may tell you, on the other hand, that I have not heard of a single petition in its favour.

1976. Have you heard of any petition against it?—No.

1977. You cannot tell the Committee that the trade have met in any numbers to declare their opposition to the Bill?—No, because they looked upon it as emanating from one party, and as altogether impracticable.

1978. Were you deputed by anybody of the trade to represent their views here?—Yes; at the meeting of the Bridge House Hotel, we sent a deputation to a meeting held on the same day, about the same time, at the Grosvenor Hotel, and my name, with the names of Mr. Cutler and others, was accepted to give evidence before this Committee; and I happened to hear the other day, that it was not the intention of the gentlemen promoting this Bill to call me, and therefore I placed myself in communication with a gentleman on the Committee, to call me, and here I am.

1979. *Chairman.*] With regard to that meeting at the Bridge House Hotel, did you not twice say there that you were favourable to the Bill?—No.

1980. Then if you are reported in the "Mark-lane Express," of the 5th of July, as having said so, you have been misreported?—I have not seen the report. I did not say that. I think I sent you a circular, emanating from me in March. In that circular I said I did not approve of the Bill, only as far as the word "killed" went.

1981. It is not correct, then, that you twice said at the meeting of the Bridge House Hotel. that you were favourable to the Bill?—I never felt so, therefore I could not say so; Mr. Sharpe knows that very well.

1982. I hold a letter in my hand purporting to be signed by yourself. In the last paragraph of that you say, "Personally I should be glad to see a Bill passed to prevent the introduction of killed seed, which would be productive of great practical good, and then we should hear no more about the 40,000 to 50,000 bushels of killed rape, &c., annually used in the adulteration of turnip seed"?—Yes, that was with reference to turnip seed.

1983. Is not the reason of your being in favour of a Bill confined to the prevention of killing seed that your own particular trade would not be affected by that?—I think, as I said before, that there is no reason for a Bill at all. If I get my turnip seed at a lower price, I do not mind having a certain proportion of rape seed; but it is an infamous thing to mix as much rape seed in it as Mr. Sharpe mentioned in his letter to the "Times"

"Times" in March, namely, one to two, or one to three.

1984. But you have said here, in a printed and published form, that you are favourable to a Bill to prevent the introduction of killed seed?—Yes, I should be very glad to see a Bill of that sort.

1985. Your reason for limiting it to that, I take it to be, that that would not interfere with your own particular trade?—No, it would not; if I used killed trefoil for mixing with red clover, it would of course reach me then.

1986. You have said in your evidence that you have never had any seed killed?—No.

1987. Have you ever killed any yourself?—Never.

1988. Never been concerned with it?—No; never with killed seed.

1989. You have admitted, I think, that you have to some extent been concerned in the doctoring of trefoil, the dressing of trefoil?—Yes.

1990. But you consider that that does not interfere with its germinating power?—Not at all; the difficulty has been, as I said before, to kill trefoil.

1991. With regard to the answer that you gave when you said that the principal seedsmen in the trade were either neutral or opposed to the measure, I have here a list, if you will look at it, of the Committee of the promoters of the Bill (*handing a list to the Witness*). Will you tell me whether that list does not contain the names of, I think it is, 34 of the most respectable and extensive seedsmen, many of them almost the largest in the trade?—I do not think so; for instance, there is not the name here of Mr. Nash in the garden seed trade, who is perhaps the largest in London.

1992. You said that there were only five that you knew of that were favourable to the Bill?—Only five having stands in Mark-lane.

1993. But these names that you do see you know as the names of men of some standing in the trade, I daresay, speaking generally (I do not want you to go through them individually)?—Yes; I may mention as to one man, Mr. Doughty, of Lincoln, whose name is down here, that he said that he was very sorry indeed that he had lent his support to the Bill, and he gave me his reasons; and he is, perhaps, the largest retail dealer in Lincoln.

1994. I ask whether those names on that list are not the names of respectable and extensive men in the trade?—They are.

1995. Mr. *Shaw-Lefevre.*] You told us that you had given up the process of doctoring the seed yourself some time ago;—Yes.

1996. You still continue to purchase largely from the Continent?—We do.

1997. And of the consignments made to you, I think you said that a certain proportion came already doctored?—Well, we object to it when we can.

1998. But of those that you accept, a certain per-centage may be doctored?—Yes; of white seed.

1999. You sell that again by sample?—Yes; by sample.

2000. To wholesale dealers?—To wholesale dealers.

2001. And I presume you think that there is nothing dishonest in that transaction?—Not at all.

2002. I presume that you would consider it dishonest if you were to offer a thing as genuine which to your knowledge was not genuine?—Certainly.

2003. But not if you sell by sample an article of which a certain per-centage may be doctored to your knowledge, or to that of the people to whom you sell it?—Certainly not.

2004. Mr. *Norwood.*] If the general public desire to have a certain article and that article can be produced, it is the interest of the men engaged in business to produce that article?—It is.

2005. And if the dealers and farmers insist on having a cheap seed, of course cheap seed is found for them by some one or other?—It is.

2006. And if, on the other hand, the farmers would take nothing but good seed there would be no inducements to produce inferior seed?—Just so.

2007. If the dealer had it where there was no demand for it, it would become a drug?—Yes.

2008. Then in fact the reform should come from the farmers themselves?—Yes.

2009. And it is within their power to protect themselves?—Yes; as Dr. Macadam told us the other day if they were to establish societies as at Kelso, there would be no difficulty whatever.

2010. Then, in your opinion, the object of this Bill is to save farmers trouble in forming their own judgment on the articles in which they deal?—I cannot say; my impression is that you should leave everyone to take care of himself.

2011. If this Bill were made law as it now stands, it would save the farmers a good deal of trouble in the way of thinking?—Perhaps it would. They do not all think much.

2012. Mr. *Backhouse.*] Is this adulteration principally carried on abroad or at home?—On the Continent, chiefly. At Antwerp, chiefly; some at Hamburg; some at Breslau; some at Leipsic; some at Königsberg, and some at Prague.

2013. There is more imported that is adulterated than there is seed grown in England adulterated?—Yes, I think so.

2014. Mr. *Pell.*] How do you come to know so precisely the foreign towns where the adulteration is carried on?—I have been told by the dealers themselves; and I have had lately staying with me a gentleman from Hamburg. He showed me some white seed, and I said, "This is Volker's" (that happened to be a man who used to carry on a concern for sulphur smoking). He said, "No, that has all died out."

2015. Did he tell you that although Volker's trade had died out in Hamburg, it had been revived in other places, such as Prague?—No, there is one place where small stones are prepared for the purpose of putting into white seed to give it weight and reduce its value.

2016. You are a farmer yourself, and know something of the growing of seed. Do you think it possible to dress seed up to a standard, take one year with another, or do you think it essential to mix this killed seed with natural seed in order to bring it to a standard; cannot a standard be obtained by rejecting that which is bad, instead of adding that which is bad?—I do not think so.

2017. You think that you must add that which is bad?—Yes.

2018. Mr. *Shaw-Lefevre.*] That is to say by mixing old or killed seed with new?—Yes.

2019. Mr. *Cross.*] You said that you sometimes

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times mix weeds in seeds?—No, I said that sometimes we had to sell seeds containing weeds; for instance, I mentioned that to a dealer in the north of Ireland we had sold red seeds this year five guineas per cwt., and that we had sold red seeds at 32*s.* a cwt. both genuine seed. The reason was that one contained a great proportion of rubbish, and the other was clean seed.

2020. Have you ever known weed positively mixed with seeds in order to reduce the quality? —Never; in fact I have put up machinery for the purpose of cleaning seed, blowing it over and separating the large seed from the small seed, and so on.

2021. Will you tell me how far you think it honest to go on adulterating the seed at the present time?—It depends upon the competition.

2022. But supposing that competition was so great, and that farmers would buy, do you think that you might go on so far as 50 per cent.?—I think that the result would be precisely the same, whether the farmer put on one stone to the acre of one sort or two of another.

2023. But so far as the honesty of the trade is concerned (I will not say your own individual honesty) it would be perfectly right, you think, if the market warranted it, to reduce clover seed down to 50 per cent.?—Yes.

2024. Down to 25 per cent?—No.

2025. What is your limit; I should like to know; 30 per cent.?—No.

2026. Or 40?—I have told you that sulphur-smoking seed does not destroy its germinating power.

2027. You say that you may do it to 50, and it would be all right?—I think a man might get his crop if it was so reduced.

2028. I want to know if you would say the same if you had 40 good and 60 bad?—No.

2029. Somewhere between 40 and 50 is the limit, you think?—I never said that; I said 75 per cent.

2030. Mr. *Collins.*] I understand you to say you do not see that there is anything approaching to fraud in selling mixed seed when the buyers imagine that it is all net?—The buyer does not imagine that: the buyer knows very well what he is about. We sell seed by sample; if you were to apply to me for a supply of genuine seed, you would get it.

2031. Do you think that the ordinary retail buyer thinks that he is buying mixed seed, part of which has been killed with a view to depreciate it?—I do not know what he thinks.

2032. Do you think it desirable that he should be informed of it, by your putting outside "mixed," or "part bad"?—I should not mind, if it were the practice, labelling my seed "mixed seed."

2033. Do you think it is desirable that people who do sell that seed should be compelled to label it as adulterated?—I cannot give an opinion on that subject.

2034. Do you see any objection to that if it is desirable to continue the adulteration of seed? —No.

2035. What damage to the farming population do you see, supposing that you suppress this sale of killed seed?—The result would be the same, because the farmer would have to pay a higher price. It is not the wholesale dealer, and it is not the retail dealer who gets the reduction caused in price through the mixture of various classes of seeds, it is the consumer.

2036. But I suppose the cost of its manufacture is something?—Yes.

2037. Therefore, so far as the cost of this worthless article goes, it must enhance the price of the genuine seed?—It is not a worthless article; if you sulphur-smoke white seed or sulphur-smoke trefoil, it is not a worthless article. If you doctor red seed to mix with red seed, that is not a worthless article.

2038. But if you sell mixed seed with some seed in it that will not germinate, that is worthless, and must *pro tanto* increase the price of the article that you pay?—It is a difficult matter to control farmers.

2039. Supposing that one is worth 1*s.*, and the other is killed, and practically is worth nothing, still it must cost a certain amount in the manufacture; would it not therefore practically enhance the price of the real seed?—No, it would not; the farmers would sow less.

2040. But supposing that they sowed the same; the sowing of material worthless, as far as germinating power goes, which it cost something to produce, must enhance the price of the seed? —It reduces the price.

2041. But the price of the actual genuine seed is enhanced?—You do not separate one from the other.

2042. Supposing that there is 75 per cent. of good seed here, and 25 per cent. of bad, would not the cost of manufacturing this 25 per cent. of bad to a certain extent add to the price of the 75 per cent. of good?—No; because you manufacture with inferior descriptions of seed.

2043. Suppose that there is a parcel of seed, 25 per cent. of which has been kiln-dried, is there not some cost in producing that 25 per cent. of kiln-dried?—Yes.

2044. Such as that cost is, it must be thrown upon the 75 per cent. of good seed?—I do not see that.

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Appendix, No. 1.

PAPERS handed in by Mr. *Andrew Murray*, 8 July 1869.

ADULTERATION OF SEEDS.

The following is an interim Report to the Council of the Royal Horticultural Society, by a Sub-Committee appointed to inquire into this subject.

1. In accordance with your instructions, your Committee have taken steps to ascertain whether there is any just foundation for the representations which have been made to the Council regarding the unsatisfactory state of the seed trade, and the bad quality of much of the seed sold to the public.

2. It was represented to the Council that, as the business of seedsmen is at present conducted, the purchaser of seeds frequently receives neither the kind nor the quality of the seeds he pays for, and that against this he has no remedy except a doubtful and expensive lawsuit after the mischief has been done.

3. It was also urged that, unlike most other kinds of adulteration or deception in the quality of goods, the injury done in the case of seeds does not terminate with the use of the article purchased, but entails, in addition, the loss of the rent of the ground on which the seed may be sown, and of the labour expended upon it in preparing the soil and tending the crop—not to speak of the disappointment of the reasonable expectations of the cultivator.

4. Having no means of compelling parties to give evidence, your Committee's investigation into the alleged adulteration, mixing, or deterioration of seeds has necessarily been confined to making inquiries of those who have the means of knowledge, and upon whose statements they could rely.

5. From information so acquired, they believe that the public suffers more or less from the neglect and malpractices of dealers in seeds in at least the following ways:—

(1.) Generally by seeds being kept too long, and being sold after they have lost their vitality.

This is the most injurious of all the causes of depreciation; for it applies equally to the honest and dishonest trader. In adulteration, the evil must be done with intent to defraud. Here there may be no intention to defraud, but mere neglect or want of judgment may be as injurious to the purchaser as if there were.

(2.) By the addition of bad seed to good, and mixing old and new.

(3.) By the addition of seed whose vitality has been killed.

This is done in the case of varieties of peculiar excellence, when the supply is insufficient to meet the demand. Killed seed of a cheap kind, similar in appearance to that of a dear kind, is added to increase the quantity without affecting the quality. In this kind of adulteration the purchaser is only deceived in the quantity. What comes up at all, comes true, and the character of the dealer for supplying a true article is maintained.

(4.) By manipulating and doctoring the seed so as to make bad seed look like good, as by dyeing bad cloverseed, sulphur-smoking bad grass seed, oil-dressing bad turnip seed, &c., &c.

6. Your Committee have been unable to ascertain to what extent these different practices are carried on; but they have reason to think it must be considerable. One of their informants was able, from personal knowledge, to instance one individual whose principal business consisted in destroying the vitality of cheap seeds for the purpose of mixing with sound seed of greater value; and they have reason to believe that this is by no means a solitary case. They are told also that large numbers of people obtain a livelihood by the manufacture of bad into apparently good clover seed.

7. Your Committee next endeavoured to ascertain how far the various causes above-mentioned actually affect the productiveness of seeds sold in the market. They have not at present made any tests with the view of determining how far seeds sold as of special quality or kind come true. Their experiments have, in the first instance, been directed solely to the vitality of seeds; and to that alone the present report applies. In a future report they may deal with the quality of the kinds of seeds sold, as well as some other collateral points.

8. In entering on the inquiry as to vitality, your Committee attempted to obtain a test for guessing at the age of seed by the per-centage which comes up; but this they found impossible, so much depending on the original quality, and the care with which the seed has been afterwards stored. They made, however, some trials of

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turnip seed with this intent; and it may not be without interest to mention that, in them they found the per-centage which came up from the home-grown good seed one year old to be 80, three years old 43, seven years old 32, and the older the seed the lower the rate of germination.

9. It would have been beyond the means at the disposal of your Committee to test even a small sample of the goods of all the seedsmen and nurserymen in London; but by going only to the wholesale dealers, from whom the retail dealers of course chiefly obtain their supplies, they thought they could arrive at a fair estimate of the general character of the seeds sold throughout the country. It appears from Dr. Hogg's "Horticultural Directory," that there are 20 wholesale dealers in London. From each of these (with the exception of two, who were accidentally omitted) the Committee purchased samples of five of our commonest garden vegetables (cauliflower, broccoli, carrots and white and yellow turnips), care being taken to prevent the purpose for which they were wanted being known. The samples were numbered, and the names of the dealers from which they were got were kept secret. One hundred seeds of each package were tested by the Society's officers at Chiswick, and a like sample separately by one of the members of the Committee, and the number of seeds which came up were counted. In addition to this test, in a number of instances, especially where, before sowing, the appearance of the seeds was not good, they were mechanically tested by crushing and microscopical examination; and that test was found to correspond with the result of the trial by sowing. The test by floating was also tried, but found of no value in the kinds of seeds specified.

10. The results of sowing, as shown by the average of both trials (which, it is right to say, in general corresponded very closely) were as follows:—

Out of the 18 packages of 100 cauliflower seeds, the following numbers respectively came up, viz., 86, 70, 66, 60, 56, 54, 54, 52, 51, 51, 50, 44, 44, 44, 43, 39, 36, 24.

Out of the 18 packages of 100 broccoli seeds, the following numbers respectively came up, viz., 86, 83, 70, 68, 65, 62, 60, 59, 56, 55, 50, 46, 42, 42, 39, 35.

Out of the 18 packages of 100 carrot seeds, the following were the numbers which came up, viz., 61, 56, 54, 48, 47, 45, 44, 43, 41, 38, 38, 37, 37, 35, 33, 30, 19, 14.

Out of the 18 packages of 100 white turnip seeds, the following numbers respectively came up, viz., 98, 95, 93, 87, 87, 83, 82, 71, 70, 68, 68, 66, 65, 64, 62, 60, 58, 57.

Out of the 18 packages of 100 yellow turnip seeds, the following numbers respectively came up, viz., 95, 84, 79, 79, 78, 77, 72, 72, 67, 66, 65, 64, 62, 58, 55, 55, 44, 28.

11. It should be added that the quality of different kinds of seeds, obtained from the same tradesmen, was not always uniform, all good or all bad; the cauliflower would sometimes be inferior and the turnip superior, and so on; but, on the whole, a good position in one kind was generally accompanied by a good position in all. It is also to be observed that the general per-centage is less on some seeds than others, a difference probably due to the greater care required in harvesting them, and in the case of carrots, to the difficulty in separating the good seed from the bad.

12. In seeking for a remedy for the evil, your Committee recognised the existence of two distinct elements in it, each requiring different treatment:—1, the actual adulteration of seeds; and, 2, the mere keeping them too long and selling them when too old.

13. Actual adulteration is entitled to no mercy. It is a deliberate and intentional fraud, in the suppression of which the trade is as much interested as the general public, and ought to be suppressed by the strong hand of the law in the same way as any other fraud.

14. It is different with the selling of old seed. The seeds produced in different years, like different vintages, vary in their quality, and in the power of retaining their vitality. It thus sometimes happens that two years' old seed is better than one year old. There is thus a special difficulty in dealing with it; but it is clear that the public are entitled to get what they pay for: and if it is necessary, to secure this, that the dealer should test the quality of his seeds each year, it is his duty to do so.

15. It seems a right and proper thing that Government should bestow some pains in protecting the very large numbers of ignorant and uneducated people who have to purchase seeds. In Prussia, Sachverständigen, or, as we should call them, experts, are appointed by Government, whose duty it is, for a certain fee, to test the quality of the seeds of such merchants as apply to them, and to publish the results; and in some districts (Saxony and Wurtemburg, for example) there are officials, paid by the Government or district, whose business it is to look after the culture of fruit trees, and to give gratuitous advice to all who apply to them for it.

16. But, independently of the action of Government, your Committee are disposed to think that the Council of the Royal Horticultural Society might itself do much to encourage the sale of good seeds, if not to prevent the sale of bad. How it can most effectually exert its influence for this purpose, is a question on which the Council might probably obtain useful suggestions from the respectable members of the seed trade; and your Committee recommend that a number of them be invited to meet the Council, and give their views as to the best steps to be taken to remedy the evil.

LEADING ARTICLE on the ADULTERATION OF SEEDS, from "The Gardener's Chronicle," 31 October 1868.

TAKING the report of the sub-committee appointed by the Council of the Royal Horticultural Society to inquire into the alleged adulteration of seeds as it stands (see p. 1092), it is clear that it is one of an important character in regard to the seed trade; while, with reference to the revelations it makes, it is one of considerable interest for the public. If the allegations contained in the

the report can be sustained (and on the face of the report there appears to be conclusive evidence in this direction), then they must be taken as revealing methods of trading subversive to those high principles that should regulate legitimate dealing and commercial rectitude.

At this stage of the controversy we can only examine the evidence laid before us; to draw rigid conclusions would be premature, seeing that the debate, so to speak, has only just opened; while the statements made in the report are of so startling a character, that *audi alteram partem* must be the rule of the impartial journalist.

The method in which the sub-committee set about their task was highly commendable; the secrecy they observed was both the condition of obtaining a reliable test, and the opportunity for obtaining samples of seed from the wholesale houses as used in the ordinary transactions of trade. Had they openly announced their object, it would be a matter for doubt if they would have obtained samples from the bulk of seeds in use. Apart from any conclusion which might be, as we think, legitimately inferred from the very necessity for the acts of caution on the part of the sub-committee, it is only natural to suppose that samples of what are termed net seeds would have been supplied, in order that the per-centage of growth might be as large as possible.

We may liken the report to the opening charge of a public prosecutor, having for his clients the retail seed dealer, in so far as he purchases from the wholesale dealer, and the general public who purchase such seeds. The indictment (if it may be so termed) contained in the report of the sub-committee comprises four distinct articles. Article the first alleges that the public are sufferers "generally by seeds being kept too long, and being sold after they have lost their vitality." In commenting on this alleged malpractice, the sub-committee, while maintaining "that it is the most injurious of all the causes of depreciation," yet advances the hypothesis that there may be no intention on the part of the dealer to defraud, but that it may arise from "mere neglect or want of judgment." We are disposed to demur to this conclusion, as it is a well-known usage of the wholesale seed houses to have a proof-room attached to the premises in which they transact their business, for the purpose of accurately testing the growth of many of the seeds that form their stock. Moreover, they devote a piece of ground, not only to the trial of out-door growth, but also to test the quality of many samples or kinds of seeds they may hold. It is difficult therefore to imagine that from "mere neglect, or want of judgment," seeds that have lost their vitality should be put into circulation. If done at all, it would be done deliberately, though at the same time it is difficult to imagine that any firm would willingly send out seeds that have lost their vitality if it valued a high business character, and were desirous of preserving the trade connection it had formed.

The second article of the indictment alleges that "by the addition of bad seed to good, and mixing old and new," the purchaser of seed so treated is made to suffer; and further—and constituting the third article of the indictment—"by the addition of seed whose vitality has been killed." The addition of bad seed to good is one of the least of the evils assailed in these two articles. We have known samples of seeds discoloured by an imperfect harvesting; or by being ripened under the influence of wet and inclement weather; or by some accident of a purely fortuitous character, to such a degree as to affect the sale without materially depreciating the average of growth of seeds thus disfigured. These the seedsman could only sell by mixing with good samples, so as to form a bulk of a passable quality in appearance, without subjecting the purchasers to an injustice. As the report draws a distinction between "bad" and "old" seed, it does not necessarily imply seed of deficient growth. In this relation also we may fairly assume that the dealer would not from choice send out seed of an indifferent sample, as it is clear that a bad sample would militate as much against the preservation of his business connection, as the supply of seed that has lost its vitality. The mixing of old with new seed in order to reduce the per-centage of growth, or to add to the bulk, has more of commercial turpitude in the transaction, though it must not always be assumed that seed being old has thereby become destitute of vital power. Some seeds, as is well known, germinate better for being kept awhile.

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The mixing of seed whose vitality has been killed with seed of full growing powers, is strongly suggestive of "a deliberate and intentional fraud," to use the words of the report. The language of the report is very decided in regard to this matter, as it is authoritatively stated that "killed seed of a cheap kind, similar in appearance to that of a dear kind, is added to increase the quantity without affecting the quality." This charge is so serious that we must pause for the seedsmen's reply, ere we comment on it. "Can the trade deny it"? is the decisive question; and if they cannot deny it, "what can be said in justification or extenuation of the practice"? A private conference has been held between the Council and some of the leading representatives of the seed trade, but the public have a right to be in possession of what the trade says in reply to such a charge.

The charges contained in the fourth article of the indictment, serious as they are, are yet not clearly brought home to the business houses from which the samples of seed were obtained by the sub-committee. They point to something outside the seed trade proper—to malpractices committed perhaps more by foreign than by English houses of business; and to the injurious operation of which the seed trade are as much exposed as the public, seeing that they are rarely growers, but mostly buyers of clover and grass seeds. The importations of grass seeds from the Continent, and especially from Germany and France, are very extensive; and to show that irregularities of trade have made caution necessary, it is the custom of some English houses to obtain samples of seed and test their growth previously to ordering in quantities. The "oil-dressing of bad turnip seed" is, no doubt, a home institution, but yet a practice not of such a dishonest significance as the report assumes. In the case of disfigured samples of seeds depreciated in appearance by causes such as those before alluded to, and oil-dressing, would, no doubt, give the desired appearance to an otherwise unmarketable, though not really inferior, commodity.

Here we pause for the present. The details of the report open up a large and momentous question, which deserve the fullest consideration. It is due, both to the seed trade, and to the public, that the subject should be thoroughly ventilated, inasmuch as it involves a serious reproach on the one, and the perpetration of an injustice on the other.

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ADULTERATION OF SEEDS.

EXTRACT from "The Gardener's Chronicle," January 9, 1869.

The Sub-Committee appointed by the Royal Horticultural Society, to investigate this question, has issued the following second interim Report on the Adulteration of Seeds:—

VITALITY.

So far as they have heard, no exception has been taken by anyone to the statements in their former report. They understand that they are admitted to be a fair and moderate statement of facts, so far as they go. Some of the details have been explained or apologised for, and the burden and odium of others have been shifted from England to the Continent, but the fact of their existence has not been disputed.

The minor details of manipulation your Committee think of little consequence. The mixing of old seed or killed seed with new, to increase the apparent quantity, is the chief evil, and the practice which your Committee have found it most difficult to deal with. At first blush it seems a monstrous absurdity, not to say iniquity, that the grower should be at pains to clean his seed, and bring it to a high average of good seed, only to have the dealer put himself to equal pains to undo his work and reduce it again; but an explanation of the peculiarities of the business has shown how naturally and easily the practice has imperceptibly glided on from innocent and natural precautions to its present questionable state.

The crop of many of the seeds which form the staple of the seedsman's business is always uncertain and precarious in this country. A single night's frost at a critical period may destroy the whole of the crops of turnip, mangel, cauliflower, or cabbage seed exposed to it. The seedsman thus can never calculate on the supply of the coming year. It may be a failure; and he most properly provides against this by laying in a larger stock when the crop is abundant and good. But what is he to do with the large stock so laid up in the case of a sequence of two or three good years? He uses it up by mixing the product of the different years together. By-and-by a bad year comes, but, by the seedsman's precautions and forethought, a sufficient over-supply from previous years remains in stock, and the country is not unprovided. From such occasional intermixture there is a natural and easy descent to a constant lowering of the average. Troublesome questions are put if the seed is found better or worse one year than another. So it comes to be thought that it would be more easy for the seedsman, and less troublesome for the customer, if it were kept always at about the same average, and the price correspondingly lowered; and so the system of regular manipulation and tampering with the quality is introduced.

The next stage of introducing killed seed instead of old dead seed is still more easy. It is obviously much more to the customer's advantage, if the average is to be lowered, that it should be done by the intermixture of clean fresh-killed seed, rather than of old musty seed, full of the spores of fungi and the eggs of insects. So regarded, the introduction of killed seed is a boon to the buyer instead of an injury. There is, indeed, another point of view at which to look at it. The old dead seed betrays its presence; the killed seed does not; and so the purchaser is deprived of that means of testing the quality of the article he purchases.

Everything is thus thrown upon the honesty of the dealer. He fixes the price, he regulates the quality, and the purchaser is kept in the dark, and has no check upon either. This is a temptation beyond that to which the average frailty of human nature ought in fairness to be exposed.

It is not to be supposed that the existing system could have reached its present magnitude through the separate and independent action of individuals; it is the combined action of the trade which has done it. At what time it commenced your Committee have not learned, but it is no modern device. Most of the present members of the seed trade have succeeded to it as to a fatal heritage, and they have found themselves constrained to conform to the traditional custom of the trade, or run the risk of sacrificing important and well-established businesses, to the ruin of themselves and their families.

The combined action of the trade, which has consolidated the system, has been exerted through a trade's club, or association, something in the nature of a trade's union, which, as in other businesses, the London wholesale seedsmen have established among themselves. One of the chief functions of the association is, as your Committee are informed, the regulation of prices, and the determination, by mutual consultation and advice, what kinds of seeds should have their average lowered, and to what extent it should be done.

Supported by the countenance of their fellows, and animated by a belief that by their foresight and superintendence they are regulating the supply and demand of the kingdom, and preserving the country from the dire consequences of an occasional famine in some of the most important articles of food, it is not surprising that the seedsmen should have lent themselves to a practice, which, in addition to these good qualities, had the recommendation of being at the same time so easily adapted to their own advantage.

Accordingly, the practice has taken root so firmly, and ramified in so many directions, that it now penetrates every branch of the business. Of its extent no stronger evidence can be given than the regular quotation in certain of the seed-trade lists of the prices of "net seed," and "trio," or "000,"—"net-seed," meaning good seed which has not been adulterated or mixed,—"trio," or "000," meaning seeds whose vitality has been killed for the purpose of mixing with good seed.

It must not be supposed, however, that there are no exceptions to the universality of the practice; the results of your Committee's inquiries, confirmed, as they have been, by the trials recorded in the last report, enable them to speak to the

the contrary. From these, were it their cue to do so, they could name the few houses which proceed on a different system and which are struggling single-hand against the overwhelming preponderance of those who do not. But to do so would be by implication to reflect on others; and as the object of the Council in this inquiry is entirely of an impersonal nature—to redress a public grievance, and not attack individuals,—they feel bound to refrain from mentioning names on either side, even when the mention would be laudatory.

Of the complication and difficulty of doing away with the system an idea may be formed from some of the following facts. Instead of purchasing their seeds from growers in the market, wholesale seedsmen find it necessary to enter into a sort of quasi partnership, or joint adventure, with the growers. They supply them with the seeds they want grown, and receive the product from them after harvest at certain previously fixed or proportionately arranged prices. In no other way (of growing by a third party) could they make sure that the seeds they purchase were of the kind they wanted, the seeds of many different species, and especially of varieties, being undistinguishable. Unless they know that the produce of any particular field was to be their own, they would neither have the right nor the interest to examine it while growing, to make sure of its kind. As may be supposed, the bargains with these growers vary infinitely; sometimes the seedsman is the owner of the soil, and the grower is tenant; and leases or bargains for growing seeds, extending over many years, have been entered into on the faith of the continuance of the present system of conducting the seed business.

Again, one apology for the present system is, that under it the seedsman keeps the price more equitable from year to year than it would otherwise be. He charges always more nearly the same price, trusting to the average of years and prices equalising things in the course of a number of years. Your Committee do not think that this uniformity of price is any advantage to the purchasers, but a great disadvantage, if obtained, as it is, at the cost of variation in the quality of the seeds. But the fact being that, whether an advantage or not, the seedsmen have been to a certain extent acting upon it, it is plain that injury might be inflicted upon them if the system is suddenly put a stop to. If, for example, a seedsman is now in the midst of a course of years, of which the first half, which is past, has been bad, a sudden change would deprive him of the chance of restoring things during the remainder of his cycle of years, which, as the first half had been disadvantageous, he might reasonably expect to be good.

It is plain, also, that arrangements made in dependence on the continuance of the present system cannot stop merely at the actual bargains between the dealer and grower; a multitude of engagements, sales, and purchases in advance, more or less arising out of the same state of things, are all in dependence. Even the discharge of the servants employed in the mere mechanical operations of mixing the seeds would of itself occasion much distress, if any change leading to it were carried out suddenly and without ample premonition.

Too much caution, therefore, cannot be used in dealing with a matter affecting so many and such important interests, and where the consequences of any error would be so grave. App. No. 1.

At the same time matters cannot be allowed to remain as they are; and your Committee's first idea was, that the seedsmen themselves should undertake their own deliverance. They believe that these gentlemen are themselves thoroughly in earnest in their desire to get rid of the present system; nay, more, they believe that the more respectable members of the trade take no advantage from it, that their profits are not greater than those of other similar branches of industry, and that pecuniarily they would be gainers by the abolition of the system, and the substitution of a higher price for a better quality of seeds. But it is to be feared that they are so hedged in by the engagements and bargains that they have made, that it is very doubtful if they would be able to shake themselves free from its trammels by any efforts of their own. And even although they could, and were, by a unanimous resolution of the trade, to renounce all mixing of seeds thenceforward, the public would not benefit; on the contrary, they would be losers—for, instead of having the system conducted as at present, by men of respectability, who, at least, aimed at providing a constant supply, the public would find their places supplied by a lower and more unscrupulous class, who would have no object but fleecing the public as rapidly and filling their own pockets as full as they could. Any effort for good must, therefore, not be limited to the voluntary abstinence of individuals, but must be compulsory and of universal application.

It may be said that if, notwithstanding the unfavourable appearances arising from their erroneous system, the seedsmen do really conduct their business so fairly and honestly and with such attention to the welfare of the public, why should any change be made at all? Why not allow matters to remain as they are? If all did so, and all would continue to do so, and no further lowering of the averages would be practised by the retail seedsmen and small dealers, the public might be content to allow matters to remain as they are; but it is patent and notorious to all that the reverse of all this is the case. Not even all the wholesale seedsmen are content with the lowness of average fixed by their own association (see the results of the trials in last report); and the average of the stock of the small country dealers who have been supplied with seed filtered through two or three retail hands must be correspondingly bad. But, more than this, your Committee learn from a reliable source that some of the growers themselves have begun to lower the average before it leaves their hands. It can scarcely be denied that this is a fraud suggested by the example of the seedsmen themselves. The practices they have taught them they execute; and it shall go hard but they will better the instruction. The half-educated husbandman will be slow to appreciate the difference between an admixture of lifeless seed by themselves and one by their employer, or to believe that what is fraud on their part is only estimable precaution on that of the others. Nor until the seedsman distinctly warns his customer that he is not selling "net seed," will the public generally admit the distinction. No doubt the grower undertakes to deliver, and receives the agreed-on price for, "net seed," whereas the seedsman only charges his customers for seed of a lower average a price corresponding to its quality. If a purchaser demanded "net seed" he would have to pay more for it. But the public know nothing of such

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such distinctions. They have never heard of "net seed" or "trio"; and in purchasing seed they naturally suppose that they are getting the best the dealer can give them. There is no objection to the dealer, if he choses, having half-a-dozen different averages at half-a-dozen different prices, as a grocer sells half-a-dozen different kinds of tea, or a wine merchant of vintages; but they should be stated to be so. This may seem a digression, but it is not irrelevant; for the equivocal system which the trade have so long practised will render an extra openness for a long time necessary to recover the confidence of the public.

Your Committee are of opinion, therefore, that something more than good resolutions on the part of the trade are absolutely essential; what that should be is the difficulty. Various suggestions have been made to your Committee; but they have found no one plan adequate to meet the evil. An application to the Board of Trade for the appointment of a Government inspector has been suggested by some; either trials of seed at the request of dealers themselves, or unknown to them, and the publication of the results, has been recommended by others; and the passing of an Act of Parliament to render it penal to adulterate or to mix killed seeds with good seeds is the specific of a considerable number of men whose opinion is entitled to respect; but your Committee have been unable to see that any one of these steps would of itself be sufficient to meet the end. Probably a combination, or rather a selection, of them might, especially if supported by genuine and sincere exertions on the part of the trade itself. For actual adulteration (as of clover seed) an Act seems indispensable; no one will object to this; but your Committee think it should also extend to the use of killed seed for mixing. No Act, indeed, that could be expected to pass would directly reach the use of old naturally dead seed for this purpose, but it might indirectly; for if the use of killed were prevented, the actual supply of old dead seed would not be sufficient to do much harm; and even if it were used, its appearance would betray its presence, and put the purchaser on his guard.

There are other points which can only be reached by introducing more generally a system of actual trials previous to purchases; and to this your Committee think every effort should be directed. In some districts it appears that farmers and growers are now getting into the way of taking their half-dried grass seed to the kiln to be dried. Whether it gets a roasting or a gentle heating merely sufficient for the purpose is, as business is now conducted, a matter of no great importance either to the kiln-owner or his customer. It may be sold as good seed, or, if found out, will, at least, do for "trio." But if "trio" were abolished, and trials were general, the farmer would soon find his roasted seed left on his hands; if this happened once or twice, the process would either be made safe or abandoned.

It is not easy to understand how anyone who has to use considerable quantities of seed should ever dispense with this precaution. It may be that they suppose that the trouble of testing is greater than it really is, or that experience has shown the experiment to be useless, as, from the general adoption of the same average, no better quality is to be had in one shop than another. If the latter be the cause of the neglect of this self-evident precaution, it must soon cease to be a reason; for, as soon as the public know that the quality of the seed sold has hitherto been matter of regulation, they will evince a preference for those tradesmen who do not adopt that practice —and, of course, the demand for such will produce its natural consequences—a supply. It will then become essential for the public to know whether those who profess to have abandoned the old system have really done so or not; and the only effectual way of ascertaining this is to test their seeds. It can scarcely be doubted that if the public were at once alive to the importance of this, and if, at the same time, some simple and easy plan of testing the vitality of seeds were made generally known, testing would become general, and a most salutary change in the management of the seed business be effected.

Your Committee have under their consideration the various modes of testing seeds which are known to them; and that which they feel inclined to recommend as on the whole the easiest, cleanliest, least troublesome, and most likely to be acceptable to the general public, is the placing of the seeds between folds of moist flannel, and keeping them in the temperature of a sitting-room or kitchen for a few days. This, of course, is not equal to nature's own test, actual growth in the earth. It may not answer for all seeds; but it answers perfectly for most kinds; and any seed that gives a good return under it may be depended on as certain not to give a worse result when actually sown. An idea of its efficiency may be gathered from a trial of it made by one of your Committee, upon 100 seeds of one of the sorts whose average of good seed had, in previous trials, been found to be 75. The simple method recommended gave 25 seeds germinating on the third day, 23 on the fourth, 16 on the fifth, 9 on the sixth, and 3 on the seventh—total 76: but whatever plan the Council think most suitable for general use, your Committee recommend that that plan should be made as widely known, and its practice be as strongly inculcated, as possible.

Appendix, No. 2.

PAPER handed in by Mr. *Shaw Lefevre*, M.P.

RULES and REGULATIONS of ASSOCIATION formed at *Kelso*, for the purpose of Analysing and Testing MANURES, FOOD for CATTLE, and SEEDS of all kinds.

1. PARTIES intending to become members shall give written notice of their intention to the secretary; and they shall be held to continue members, and be liable for their subscriptions, unless they give written notice to the secretary before the 1st day of January in any year, of their intention to withdraw.

2. A meeting of the members of the association shall be held annually in the month of January, for the purpose of auditing the treasurer's accounts, appointing a secretary and treasurer, and members of committees in the place of those who go out of office by rotation, and transacting any other business which may come before the meeting.

3. A committee of not less than five members (three to be a quorum, and two to go out of office annually by rotation, commencing with those at the top of the list) shall be appointed, for the management of the ordinary business of the association; and also an additional committee of 12 members (six to be a quorum, and four to go out of office annually by rotation, commencing with those at the top of the list), to whom all disputes and questions of difficulty shall be referred, and whose decision shall be final. Members of committee who go out of office by rotation may be re-elected.

4. Meetings of the ordinary committee shall be called by the secretary at such times as the business of the association may render necessary, or at the requisition of two members of that committee, or of six members of the association. Meetings of the additional committee shall only be called when the members of the ordinary committee think that it is necessary to do so.

5. No manures shall be analysed or tested at the expense of the association, unless a guaranteed analysis shall have been received from the seller; and no food or seeds shall be tested unless a written guarantee shall have been received that the articles are pure and genuine, except as mentioned in Article 6th.

6. If any member, *before* purchasing articles of which he has received no guaranteed analysis or written guarantee that the same are pure and genuine, shall wish to have a sample analysed or tested, the ordinary committee shall, if the article is a manure, have power to get this done; but if the article is food for cattle, he shall have right to get this done without the consent of the ordinary committee, upon lodging a sample with the secretary—the purchaser in each case agreeing to pay one-half of the expense.

7. No manures shall be analysed or tested when the quantity purchased by the whole members from one merchant shall not amount to three tons, without the consent of the ordinary committee.

8. Members of the association who wish an analysis shall lodge with the secretary a note showing the quantity and description of each article purchased by them, and the name of the merchant from whom the purchase was made; and also a copy of the guaranteed analysis furnished by him.

9. The secretary shall, from the notes given in by the members, make up, in a tabular form, a statement, showing the quantities of the different articles purchased from each merchant, as per schedule annexed. This statement shall be laid before the first meeting of the ordinary committee, when the samples and quantities to be analysed or tested will be fixed upon.

10. The secretary shall immediately upon receiving the samples forward them to the chemist to be analysed or tested.

11. The secretary shall lay the chemist's report before the first meeting of the ordinary committee.

12. In order to provide funds for carrying out the objects of the association, an annual assessment, payable in advance, shall be imposed upon the members, at a rate not exceeding 5 *s.* per 100 acres of arable land occupied by each; but no member shall be assessed for less than 200 acres, or for more than 1,200.

13. Notice of the meeting of each committee shall be sent to the members three days before such meeting; and notice of the general meeting shall be sent to each member of the association one week before.

14. Members of the association who may happen to be agents for, or dealers in, any of the articles before mentioned, shall only be entitled to get such quantities analysed or tested as the ordinary committee may think are required for the arable land occupied by them; and no dealer or agent shall be a member of either of the committees.

NAME OF MERCHANT.

NAMES OF PURCHASERS.	GUANO.		ANALYSIS Got for Association.
	Quality.	Guaranteed Analysis.	

REPORT

FROM THE

SELECT COMMITTEE

ON

SEEDS ADULTERATION BILL;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
19 *July* 1869.

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TO THE

R E P O R T

FROM THE

SELECT COMMITTEE

ON

SEEDS ADULTERATION BILL.

Ordered, by The House of Commons, *to be Printed,*
19 *July* 1869.

335—I.

I N D E X.

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Burnell, John Thompson. (Analysis of his Evidence.)—Is member of the firm of Waite, Burnell, Huggins & Co., largely engaged as seed merchants and exporters, 1128-1134——Obligation upon the firm, on account of competition, to deal in adulterated seed, the practice being to reduce the germinating power to about seventy per cent., 1135. 1181-1195. 1255-1263——Very extensive adulteration carried on by the trade in various kinds of seeds, the practice being on the increase rather than otherwise, 1136-1139. 1152-1165. 1243-1247. 1253, 1254.

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Carrot Seed. Instance of exceedingly low germinating power in carrot seed, owing to the seed having been dead or ill-cleaned, *Murray* 1045-1050.

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Coloured or Dyed Seed. See *Killed or Dyed Seed.*

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Cutler, Henry. (Analysis of his Evidence)—*continued.*

Probable improvement if the words "with intent to defraud" were substituted for the word "knowingly" in the third clause of the Bill, 1808–1810. 1825, 1826——Representation by witness of the views of several other factors in the foreign clover seed trade, 1811. 1821——Statement that witness has never heard of any complaints or actions by farmers in respect of white clover seed, 1817–1819.

D.

Definition or Enumeration of Seeds. Contemplated enumeration of seeds to be dealt with by the Bill, *Murray* 1090–1094.

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Dressing of Seeds. Important effect upon the germinating power, according to the way in which the seed is dressed, *Nash* 1686-1691.

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E.

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F.

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tecting the farmer by legislation against dishonest dealers, even though he might already take steps for his own protection, *Kennedy* 420-427. 471-474——Power of the farmers to protect themselves and to insist on having genuine seed, the Bill not being necessary for their protection, *Kitchin* 2004-2011.

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Great importance of a regular import of flax seed for the wants of the North of Ireland, *Andrews* 532-534——Grievance in the flax seed trade through the frequent substitution of inferior for superior seed by the small country dealers; belief that killed or dyed seed is not used, *ib.* 535-553. 565. 567. 572-574. 614-618. 629-631——Very similar appearance of English and Dutch seed, the former being frequently sold for the latter, *ib.* 536——Difficulty as to the remedy for preventing such substitution; suggested clause on the subject for the imposition of penalties, *ib.* 537-540. 554-560. 638, 639. 652, 653. 661-665.

Apprehension that the clause in the Bill imposing a penalty on the import of kiln-dried seed would be very detrimental to the flax seed trade as tending to prevent import from Riga, &c., *Andrews* 561 *et seq.*——Difficulty in detecting whether the vitality of the seed is destroyed, *ib.* 570, 571. 599-605. 658, 659——Difficulty also in detecting whether crushing seed is mixed with growing seed, *ib.* 575-587——Much greater proportion of imported seeds, which is kiln-dried, in some years than in others, the kiln-drying being necessary for preserving the seed during transit, *ib.* 598. 608-611. 632-635.

Relative quality and price of the Russian, Dutch, and English seed; substitution of the latter, as being the cheapest, for Dutch seed more especially, *Andrews* 601, 602. 614-628. 654-657——Further consideration of the question whether the restriction in the Bill as to kiln-dried seed would really be injurious to the flax seed trade; saving clause necessary in order to remove witness's objections on the subject, *ib.* 606-612. 632-637. 640-648. 666-669——Opinion that there is no intent to defraud on the part of the Russian merchants, *Andrews* 643; *Alexander* 760——Difficulty in stating the length of time for which the vitality of Riga seed will last, *Andrews* 649-651.

Opinion that the Bill would not operate prejudicially as regards the import of flax seed, but would rather have the effect of requiring greater caution on the part of the Riga merchant in the matter of kiln-drying, *Alexander* 678-680. 696, 697. 730. 749-752——Question further considered whether the present Bill would be any real protection against the import of inferior seed from Riga; difficulty in proving intent to defraud, *ib.* 731 *et seq.*——Doubt as to there being much fraud in respect of flax seed, *Mackay* 921, 922. 936.

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Flower Seeds. Doubt as to the necessity of including flower seeds in the operation of the Bill, *Burnell* 1161-1163.

Foreign Seed. Insufficiency of the mere abolition of the manufacture of dyed and killed seeds in this country, as foreign importation of such seeds would probably result, *Sharpe* 32. 54——Efficiency of the Bill for preventing foreign import as well as home manufacture, *ib.* 33, 34——Statement as to its not being proposed to protect the home dealer by fixing penalties on foreigners sending doctored seed into the English market, *Kennedy* 495-499.

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Frankish, Thomas. (Analysis of his Evidence.)—Seed merchant at Hull; has never to his knowledge dealt dealt in adulterated seed, 1283-1286——Great injury to witness's trade through the competition of adulterated seed at lower prices, 1287, 1288. 1325-1329——Beneficial effect of the Bill as regards the honest trader, 1289——Deception practised by the wholesale firms upon the retail dealers in the country; very large profits secured at times by the vendors, to the great injury of consumers, 1290-1295. 1298. 1329,1330.

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G.

"*Gardener's Chronicle.*" Leading article from the "Gardener's Chronicle" of 31st October 1868 on the adulteration of seeds; conclusions therein as to the great extent of the evil, *App.* 84, 85.

Germinating Power. See *Average Germinating Power. Clover Seed. Flax Seed. Guarantee. Killed or Dyed Seed. Old Seed. Reduction of Germinating Power. Test.*

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Proposition that the sale of dead seed may best be prevented by requiring the vendor to give a guarantee of germinating power, a margin of about ten per cent. being allowed to the guarantor as a protection, *Murray* 1018 *et seq.*——Probability of a guarantee being all that is required in a new Bill, *ib.* 1075. 1078.

Decided objection to the suggestion that the vendor be required to give a guarantee of germinating power: examination on this question, *Burnell* 1148–1151. 1198–1226——Practice of the members of the Farmers' Association at Kelso to buy upon a guarantee that the analysis of the seed shall show a certain amount of germinating power: advantages of this plan, *Macadam* 1364–1369. 1397–1399——Grounds for objecting to the seller being required to guarantee a certain per-centage of germinating power, *Nash* 1576. 1668–1676——Custom of witness's firm to sell to wholesale and to retail dealers by sample, and never to guarantee, *Kitchin* 1844, 1845. 1912–1915. 1932–1935.

H.

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Horticultural Society. Movement made by the Horticultural Society for the sale of unadulterated seed, subsequently to the movement initiated by the trade, *Sharpe* 7, 8.

Careful investigation by the Society on the subject of the adulteration of seeds: reports issued on the subject, *Murray* 1011–1015. 1026, 1027.

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K.

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Pure character of the seed as received by factors or brokers from the growers, the adulteration only taking place when the seed gets into the hands of the wholesale dealer, 477-481——Purchase of seed by witness's firm by sample, steps being subsequently taken to verify it in bulk, 490, 491. 504-507——Statement as to its not being proposed to protect the home dealer by fixing penalties on foreigners sending doctored seed into the English market, 495-499.

[Second Examination.]—Explanation that witness's firm, though never in possession of adulterated red clover seed, have dealt in white clover and yellow clover artificially coloured, 508-514. 521—— Result of an analysis of four samples of clover seed that the average adulteration was 14 per cent, 515——Sale of coloured white and yellow seed by witness's firm in self-defence, a lower price being always charged, and there being no deception of the purchaser, 516-519——Fair per-centage of germinating power in the coloured seed, 520—— Difficulty of detection of the coloured seed, save by persons experienced in the trade, 522-528.

Killed and Dyed Seed. Explanation of the practice of killing and dyeing different kinds of seeds, there being manufactories for the purpose in London and elsewhere, *Sharpe* 9-11. 28-31——Long period for which the practice of killing and colouring seed, and of mixing it with genuine seed, has been in operation, *ib.* 12, 13——Doubt as to the extent of the establishments in London for the killing and dyeing of seeds, *ib.* 112-115——Non-denial by the trade of the custom of using killed seeds, *ib.* 229, 230——Statement as to flax and other seeds not admitting of adulteration by the use of killed seeds, *ib.* 285-296.

Primary importance of a check upon the large establishments in this country for killing and dyeing seeds; absence of any similar establishments in Ireland, *Alexander* 779-782——Belief that the process of killing and dyeing does not take place in Ireland, and that it is of primary importance to reach the establishments for the purpose in England, *Mackay* 904, 905. 961-969——Inadequacy of the suppression of the doctoring establishments in this country, as the practice would prevail abroad, *Frankish* 1292.

Approval of non-interference with the admixture of old and new seed in order to arrive at a fair average, whereas the use of killed or dyed seed as an alternative means of reducing the germinating power is very undesirable, *Nash* 1554-1560. 1567-1575. 1577-1585. 1610 *et seq.*——Result of witness's experience as a farmer that he prefers to use seed reduced by the admixture of killed seed, rather than seed reduced by other seeds of various growths and uncertain germinating power, *Kitchin* 1850-1852. 1901-1903. 1947-1951——Explanation in regard to witness being favourable to a Bill for preventing the use of killed seed, *ib.* 1979-1985.

See also *Average Germinating Power. Clover Seed. Detection. Fraud. Old Seed. Penalties. Prices. Retail Dealers. Seed Trade. Test. Turnip Seed. Wholesale Dealers.*

Kitchin, Joseph. (Analysis of his Evidence.)—Represents the firm of Kitchin & Co., seed merchants, of London and Hull; deals largely in English and foreign clover seed, 1827-1829—— Is also a practical farmer on a large scale, 1830——Considers that the Bill before the Committee is altogether impracticable, and that there is not the slightest necessity for it, 1831-1833. 1872. 1908——Facility of detecting adulteration of red clover seed, 1834. 1839-1843. 1907——Difficulty, however, in detecting dyed seed when sulphur-smoked, and mixed with genuine white clover or trefoil, 1834-1838. 1871. 1904-1906——Gradual abandonment of the practice of mixing dyed seed with red clover; experience of witness's firm in this respect, 1840-1843. 1907. 1956-1967.

Custom of witness's firm to sell to wholesale dealers by sample, and never to guarantee, 1844, 1845——Varying qualities and prices of clover seed dealt in by witness according to the demand in different localities, 1846——Practice in the north of Ireland of purchasing the best qualities of clover seed, 1846, 1847. 1952-1955. 2019, 2020——Import of coloured or dyed seed from the Continent; doubt as to killed seed being sent over, 1848, 1849.

Result of witness's experience as a farmer that he prefers to use seed reduced by the admixture of killed seed rather than seed reduced by other seeds of various growths and uncertain germinating power, 1850-1852. 1901-1903. 1947-1951——Evidence as to the advantage generally of a reduced and average germinating power in the interests of farmers, the system of adulteration having in fact originated in a demand for such average, 1850-1858. 1868, 1869. 1909. 1968-1970——Satisfaction given generally by an average growth of 75 per cent., 1854, 1855. 1909.

Uncertainty of growth of the same seed under different circumstances; facility of conviction of sellers on this score if the Bill be passed, 1858-1861. 1872-1874—— Facilities of witness for testing when in doubt about the germinating power, 1861-1863

Report, 1869—*continued.*

Kitchin, Joseph. (Analysis of his Evidence)—*continued.*

1863——Statement that sulphur-smoking or dyeing as applied to white clover or trefoil does not injure the germinating power, 1863, 1864. 1870. 1944–1946. 1989, 1990.

Inaccuracy of the statement of Mr. Sharpe that the Bill has the support of nearly all the seed trade; evidence on the other hand as to the limited extent of such support in comparison with the opposition to the Bill, 1865–1867. 1971–1978. 1991–1994——Obstacle, on account of competition, to the wholesole dealers reducing the germinating power below 75 per cent., 1875, 1876——Great injury to the consignees of foreign clover seed if they could not sell adulterated seed by sample, 1877–1888——Circumstance of the Bill being no protection to the farmer as regards tares, 1889–1896——Belief that English linseed is not adulterated, 1897.

Statement as to many of the small dealers being capable of detecting doctored clover seed, 1898–1900. 1919—— Examination upon the question of the honesty of the practice of adulteration with dyed seed; argument that as witness sells by sample, and as the buyers obtain quality according to price there is nothing dishonest in the practice, 1908–1931. 1939–1943. 1995–2003. 2019–2034——Practice of witness to supply retail dealers by sample, whilst private individuals are supplied with net seed unless they stipulate as to price, 1912–1915. 1933–1935——Desire on the part of retail dealers to supply genuine seed, 1931.

Practice as to the doctoring of red clover seed further adverted to; absence of injury to the germinating power, 1937–1943——Further statement as to witness having given up the practice of adulteration; he has never dealt in killed seed, 1956–1967. 1986–1990——Explanation in regard to witness being favourable to a Bill for preventing the use of killed seed, 1979–1985——Power of the farmers to protect themselves and to insist on having genuine seed, the Bill not being necessary for their protection, 2004–2011.

Several foreign towns where the adulteration of clover seed is carried on, 2012–2015——Necessity of mixing seeds of different qualities, and of adding inferior to good seed, in order to arrive at a standard of growth, 2016–2018——Non-objection to a requirement that labels be used when adulterated seed is sold, 2032–2034——Doubt as to the farmer being prejudiced by the use of doctored seed to the extent of the cost of preparation of such seed, 2035–2044.

L.

Labels. Practice of witness and other dealers to send out labels when the germinating power of the pure seed is deficient through the growth for the year being bad; protection afforded by such labels, *Sharpe* 296, 297. 304. 309–315——Non-objection to a requirement that labels be used when adulterated seed is sold, *Kitchen* 2032–2034.

Lauderdale (*Scotland*). Beneficial operation of an association in Lauderdale for testing manures and feeding stuffs, *Macadam* 1382. 1481–1483.

Legal Proceedings. Great difficulty and expense of actions against seedsmen for supplying adulterated seeds, *Sharpe* 62——Expected benefit from the moral effect of the Bill, so that legal proceedings would not often be necessary, *ib.* 63. 227.——*See* also *Informations. Penalties.*

Legislation. Evidence as to the necessity of the Bill, in order to give effect to the movement in the trade for the disuse of killed and dyed seeds, *Sharpe* 23–25. 56, 57. 132. 145–168. 198–208. 264–266. 320–323——Belief that the proposed Bill will be effectual in preventing adulteration, whilst the voluntary efforts of the trade would be ineffectual without legislation, *Kennedy* 360–369. 405–411. 420–427. 458.——*See* also *Penalties. Seed Trade.*

Linseed. Belief that English linseed is not adulterated, *Kitchin* 1897.

M.

Macadam, Dr. Stevenson. (Analysis of his Evidence.)—Is lecturer on chemistry at the Royal College of Surgeons in Edinburgh, and is employed by the Farmers' Analytical Association at Kelso in testing seeds, manures, and feeding stuffs, 1333–1337. 1341–1343——Explanation of the constitution of this association, there being between sixty and seventy members, 1337–1340——Duty of witness since 1862 to examine, chemically, samples of seed for the association, there being also a practical gardener employed for testing the germinating power; payment made in each case by the association, 1341–1344. 1353–1356. 1531–1533.

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Macadam, Dr. Stevenson. (Analysis of his Evidence)—*continued.*

Details relative to the exceedingly beneficial effect of the tests in question; great improvement in the quality of the seed now supplied to the members of the association, 1345–1347. 1362–1364. 1372–1376. 1393–1399——Particulars of the germinating tests as applied by the gardener employed by the association, 1348——Statement of the results of the examination of 166 samples of seed, as regards per-centage of germinating power; great variation shown, the average being seventy per cent., 1349–1352. 1357–1361.

Loss of custom by seed merchants if detected in selling adulterated supplies to any members of the Kelso Association, or of similar associations, 1362–1364. 1374–1376. 1382, 1383——Practice of the members to buy upon a guarantee that the analysis of the seed shall show a certain amount of germinating power; advantages of this plan, 1364–1369. 1397–1399——Good test afforded by the flower-pot or by moistened flannel, the former being preferable, 1369–1371——Importance of the system of testing samples of seed as a means of checking inferiority, from other causes as well as from adulteration; deficiencies of the Bill in this respect, 1377–1394——Beneficial operation of other associations in Scotland besides the Kelso Association, 1382, 1383. 1420. 1481–1484.

Extreme difficulty in distinguishing between seeds which have been purposely killed and seeds which have never been fruitful; obstacle on this score to legal proceedings under the Bill, 1384–1389——Reluctance of farmers to undertake litigation under the Bill, 1388——Belief that in the Kelso district the Bill is quite unnecessary, 1388–1396. 1497–1499——Defect of the Bill on the subject of the admixture of old and new seeds, 1389.

Statement as to witness not having found any sample of seed which he could satisfactorily say was doctored; the experiments of the Kelso Association have, however, been chiefly confined to the germinating test, 1400–1407. 1424–1438. 1454–1471——Examination in dissent from the conclusions of Mr. Sharpe as to the facility of detecting adulterated or doctored seed, and of proving that penalties should lie, 1411–1419. 1436–1439. 1422–1448. 1495, 1496. 1516–1520——Further evidence favourable to the formation of associations like that in Kelso; obstacle otherwise to putting the Bill in force, 1420–1423. 1481–1494.

(*Mr. Sharpe.*) Explanation of process for detecting the presence of doctored turnip seed, 1440——(*Mr. Kennedy.*) Explanation of mode of distinguishing doctored clover seed from pure seed, 1441——(*Mr. Sharpe.*) Belief that wholesale dealers generally could tell when seed was adulterated, though some retail dealers might not be able to do so, 1449–1453.

(*Dr. Macadam.*) Witness supplies further details relative to the constitution and operation of the Kelso Analytical Association, and the excellent effect produced as regards the quality of seeds, manure, &c., supplied to the members, 1472–1480. 1485–1490. 1500–1515.

Opinion that, in the case of the majority of seeds, one month after purchase would be sufficient for testing, as a basis for commencing legal proceedings, 1521–1530——Statement showing that legal proceedings may now be taken in Scotland under a certain Act passed in 1856; 1534, 1535——Care necessary as to the mode of conducting the germinating process or test in flower-pots, &c., 1538, 1539.

Mackay, James William. (Analysis of his Evidence.)—Is an alderman of Dublin, and has had a large experience as a wholesale and retail dealer in seeds, 874–881——Concurs generally in the evidence of Mr. Sharpe and Mr. Kennedy, 882, 883——Belief that the Bill will be effective in preventing the sale of adulterated seeds in Ireland, and will not cause any injurious interference with trade, 884–886. 949——Very extensive use of adulterated turnip and clover seeds in Ireland, the farmers being generally supplied by small dealers who obtain the seeds in an adulterated state at reduced prices from the merchants in towns, 887–898. 915–940.

Increasing use of adulterated clover seed in Ireland, 896–898——Large import of foreign clover seed by witness in a pure state, 899–903——Belief that the process of killing and dyeing does not take place in Ireland, and that it is of primary importance to reach the establishments for the purpose in England, 904, 905. 961–969——Practice of witness as to the use of killed or dyed seed; corresponding reduction in the price, 906–919. 923–931. 941, 942.

Doubt as to there being much fraud in respect of flax seed, 921, 922. 936——Dissent from the view that the Bill will not be effectual as regards the protection of small farmers in Ireland, 943–960——Further statement relative to the practice of retail dealers in buying cheap clover seed, it being customary for the wholesale dealers to sell by sample, 970–978.

Grounds for objecting to a system of guarantee on the part of wholesale dealers, 979–995. 1003——Opinion as to the sufficiency of a month as the period allowed to the farmer for testing the germinating power, before taking legal proceedings, 996–1003. 1008, 1009——Average of from seventy to seventy-five per cent. of germinating power in

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Mackay, James William. (Analysis of his Evidence)—*continued.*

in turnip seed procured from London merchants, unless net seed be stipulated for, 1004–1007.

Mangold Wurzel. Modes of adulteration of mangold wurzel; less adulteration than in the case of other seeds, *Burnell* 1156–1158. 1227–1230. 1272–1279.

Manufactories (*Doctored Seed*). See *Killed or Dyed Seed.*

Melon Seed. It would not be worth while to adulterate melon seed, *Nash* 1728.

Murray, Andrew (Analysis of his Evidence.) Is a member of the Council of the Royal Horticultural Society; does not profess to represent the opinions of the individual members of the council, 1010. 1099–1103——Careful investigation by the society on the subject of the adulteration of seeds; reports issued on the subject, 1011–1015. 1026, 1027——Objection by the society to the present Bill as altogether ineffective, unless it provides against the admixture of old or dead seed; memorial of the society to the Board of Trade adverted to hereon, 1016, 1017. 1026–1031. 1119–1126.

Proposition that the sale of dead seed may best be prevented by requiring the vendor to give a guarantee of germinating power, a margin of about ten per cent. being allowed to the guarantor as a protection, 1018 *et seq*——Instance of exceedingly low germinating power in carrot seed, owing to the seed having been dead or ill-cleaned, 1045–1050——Means of distinguishing between dead seed and live seed; the test of growth being however, the only trustworthy test, 1051–1056——Average of about ninety per cent. as the germinating power of turnip seed, 1057. 1105.

Probability of a guarantee being all that is required in a new Bill, 1075. 1078——Opinion as to the sufficiency of a month as the period within which to lay informations, 1083–1089. 1112——Contemplated enumeration of seeds to be dealt with by the Bill, 1090–1094——Success of the wet flannel test, as adopted by the Horticultural Society in order to arrive at the germinating power, 1113–1118.

N.

Nash, Daniel (Analysis of his Evidence). Represents the firm of Minier, Nash & Nash; has had a very large experience in the seed trade, 1540–1542——Objection to the Bill as regards the penalties proposed to be inflicted on sellers of adulterated seeds, there being extreme difficulty in proving that killed seed or coloured seed is used, 1544–1547. 1553. 1564. 1566. 1597–1599. 1677–1682. 1754–1756—— Approval of a Bill for preventing the killing and dyeing of seed, or the import of such seed, rather than of a prohibition upon the sale, 1546. 1564–1566. 1608, 1609. 1695, 1696. 1706–1717. 1736–1741. 1754–1756.

Statement that the practice of mixing old seed and killed seed with new seed is a very general one, and that the object is to produce an average growth; examination upon the question of this being any advantage to the farmer, 1546–1563. 1567 *et seq.*——Opinion that the amount of adulteration has decreased in recent years, 1549. 1562, 1563——Approval of non-interference with the admixture of old and new seed, in order to arrive at a fair average, whereas the use of killed or dyed seed as an alternative means of reducing the germinating power is very undesirable, 1554–1560. 1567–1575. 1577–1585. 1610 *et seq.*

Grounds for objecting to the seller being required to guarantee a certain per-centage of germinating power, 1576. 1668–1676——Tendency of the Bill to increase the average germinating power of the seed as supplied to the farmer, and to reduce the quantity of old seed retained for admixture, 1577–1585. 1610–1655. 1697–1702——Practice of witness's firm as to the supply of net seed under certain circumstances; necessity of retail dealers specifying that they require such seed, 1586–1596. 1624–1629. 1718–1727.

Further information on the subject of the use of old seed, this being done to increase as well as to decrease the germinating power of the seed of a subsequent year, 1600–1607. 1619–1642. 1656–1667. 1742–1749——Important effect upon the germinating power according to the way in which the seed is dressed, 1686–1691——Limited approval given by witness to the proposals and resolutions of the trade upon which the Bill was founded, 1705–1717——Means of retail dealers for protecting themselves against fraud on the part of the wholesale houses, 1729–1732.

Denial that the practice of adulteration by witness's firm is induced by motives of profit, 1733–1735——Facility of purchasers for taking unfair advantage of vendors, if they could repudiate bargains by bringing a charge of adulteration before a magistrate, 1738–1741. 1759, 1760——Great variation in the growth of some seeds from year to year; advantage in such cases of averaging the germinating power, 1742–1753.

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North British Seedsmen's Association. Attempt made in Scotland in 1849 by the North British Seedsmen's Association to put an end to the practice of adulteration; cause of the failure of this movement, *Sharpe* 18–22. 204, 205.

O.

Oiling of Seeds. Objection to a prohibition upon the oiling of seeds, as not being injurious to the germinating power, *Burnell* 1264–1271——Beneficial effect of the oiling of seeds upon their appearance, without injuring the germinating power, *Frankish* 1316–1322.

Old Seed. Injurious effect of the mixture of old seeds or dead seeds with new seeds; difficulty of detection in this case, *Sharpe* 94–102——Grounds for objecting to the use of old seed being prohibited by the Bill, *ib.* 96. 186–188——Mixture of old and new seeds further adverted to; doubt as to the practice being extensive, or as to its prohibition by the present Bill being expedient, there being much difficulty in the way, *ib.* 177–190. 209, 210. 244–253. 257, 258——Belief that it is not the general practice of salesmen to mix seeds of three or four years' growth, or old seeds with new, *ib.* 298–302.

Examination upon the question of prohibiting the mixture of old clover with new seed; several objections to any such restriction, *Kennedy* 377–398. 429–448. 503——Disapproval of prohibition upon the sale of old seeds, *Alexander* 677. 776, 777.

Objection by the Horticultural Society to the present Bill as altogether ineffective unless it provides against the admixture of old or dead seed; memorial of the Society to the Board of Trade adverted to hereon, *Murray* 1016, 1017. 1026–1031. 1119–1126.

Frequent admixture of old seed with new, the former being often the better of the two, *Frankish* 1313–1315. 1323, 1324——Defect of the Bill on the subject of the admixture of old and new seeds, *Macadam* 1389——Statement that the practice of mixing old seed and killed seed with new seed is a very general one, and that the object is to produce an average growth; examination upon the question of this being any advantage to the farmer, *Nash* 1546–1563. 1567 *et seq.*——Further information on the subject of the use of old seed, this being done to increase as well as to decrease the germinating power of the seed of a subsequent year, *ib.* 1600–1607. 1619–1642. 1656. 1742–1749.

Adoption of amendment proposed by Mr. Norwood in the fifth clause of the Bill, on the subject of old seeds, *Rep.* vi.

See also *Average Germinating Power.* *Clover Seed.* *Turnip Seed.*

Onion Seed. Facility of detecting killed onion seed, *Burnell* 1159, 1160.

P.

Peas. Peas are not adulterated, *Sharpe* 88.

Penalties. Explanation of the proposed infliction of penalties upon persons who "knowingly" sell adulterated seeds, *Sharpe* 103–108——Insufficiency of the machinery available under the present law for the prevention of adulteration, a summary remedy as proposed by the present Bill being required, *ib.* 222–228. 237–239. 262, 263——Further opinion in favour of a penalty for the sale of killed seed as sold with intent to defraud, *ib.* 267–271.

Approval of the protective clauses in the present Bill, *Alexander* 675, 676——Advantage of the mere passing of penal clauses as a check upon fraud, *ib.* 727–729. 766——Liability at present attached to the seller of adulterated seed, the object of the present Bill being to provide a summary remedy, *ib.* 801, 802.

Objection to the Bill as regards the penalties proposed to be inflicted on sellers of adulterated seeds, there being extreme difficulty in proving that killed seed or coloured seed is used, *Nash* 1544–1547. 1553. 1564. 1566. 1597–1599. 1677–1682. 1754–1756——Approval of a Bill for preventing the killing and dyeing of seed, or the import of such seed, rather than of a prohibition upon the sale, *ib.* 1546. 1564–1566. 1608, 1609. 1695, 1696. 1706–1717. 1736–1741. 1754–1756.

Decided objection to the clause in the Bill for imposing penalties on whoever shall knowingly sell or offer for sale killed or dyed seeds mixed with other seeds; great impediment to any transactions in foreign clover if this liability be imposed, *Cutler* 1774 *et seq.*——Probable improvement if the words "with intent to defraud" were substituted for the word "knowingly" in the third clause of the Bill, *ib.* 1808–1810. 1825, 1826.

Witness considers that the Bill before the Committee is altogether impracticable, and that there is not the slightest necessity for it, *Kitchin* 1831–1833. 1872. 1908——Uncertainty of growth of the same seed under different circumstances; facility of conviction of sellers on this score if the Bill be passed, *ib.* 1858–1861. 1872–1874.

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Penalties—continued.

Adoption by the Committee of amendment in the third clause of the Bill, by insertion of the words "with intent to defraud," *Rep.* vi.

See also *Detection. Informations. Killed or Dyed Seed. Old Seed. Retail Dealers. Seed Trade.*

Prices. Lower prices at which the adulterated clover seed is sold; disadvantage nevertheless to the farmer as compared with the purchase of pure seed at higher prices, *Kennedy* 412. 418. 459–461. 500–503——Sale of coloured, white, and yellow seed by witness's firm in self-defence, a lower price being always charged, and there being no deception of the purchaser, *ib.* 516–519——Frequency of the farmers paying full prices, whilst the seeds are adulterated, *Alexander* 711——Practice of witness as to the use of killed or dyed seed; corresponding reduction in the price, *Mackay* 906–919. 923–931. 941, 942——Varying qualities and prices of clover seed dealt in by witness, according to the demand in different localities, *Kitchin* 1846——Doubt as to the farmer being prejudiced by the use of doctored seed to the extent of the cost of preparation of such seed, *ib.* 2035–2044.——*See* also *Competition. Fraud. Wholesale Dealers.*

Profits. Absence of injury to the trade if the Bill be passed, higher prices being charged for genuine seeds, *Sharpe* 64–66——Absence of profit to the dealer through the practice of adulteration, as his prices are reduced in proportion, *ib.* 211–219. 231–236——Opinion that generally the practice of adulteration is no profit to the vendor, the price being proportionately reduced; exceptions, however, to this rule, whilst the farmer is the only loser by the practice, *Burnell* 1196. 1197. 1227–1242. 1272–1279——Denial that the practice of adulteration by witness's firm is induced by motives of profit, *Nash* 1733–1735.——*See* also *Prices. Wholesale Dealers.*

Public, The. Ignorance of the public, till recently, of the system of using killed seeds, *Sharpe* 259–261.

Publicity. Severe punishment if the names of those selling adulterated seeds were exposed in their own shop windows, *Sharpe* 136, 137.

R.

Radish Seed. Facility of detecting adulterated radish seed, *Burnell* 1164.

Reduction of Germinating Power. System of the wholesale dealers to reduce the genuine seed to 70 or 75 per cent., when genuine seed exclusively is not stipulated for, *Sharpe* 78–93. 229, 230. 272–275——Further explanation of the practice of the trade in the mixture of different kinds of seeds, and of the per-centage of reduction effected in the germinating power, *ib.* 272–284——Varying proportion of dead seed added, according to the germinating power of the pure seed, the average of used seed being from 68 to 75 per cent. of germinating power, *ib.* 868–873——Information relative to the per-centage of germinating power of different kinds of seeds, and the average amount of reduction effected by adulteration, &c., *Alexander* 809–845.

See also *Average Germinating Power. Clover Seed. Killed or Dyed Seed. Old Seed. Prices. Profits. Turnip Seed. Wholesale Dealers.*

Retail Dealers. Recent origin of adulteration by retail dealers, the practice of killing and dyeing the seed not having been known to them, *Sharpe* 59. 68–80——Means of deciding between wholesale and retail dealers, in cases of disputes as to adulteration, *ib.* 124–127.

Practice in Ireland, more especially of the small dealers, to adulterate or to substitute inferior flax seed for good seed, *Alexander* 690, 691——Approval of penalties on the retail dealers, though they may not all be able to detect adulterated seed, *ib.* 712–716——Further statement as to the want of check upon the retail dealers more especially, the small cultivators of flax in the north of Ireland being much in need of protection against this class, *ib.* 846–860.

Means of retail dealers for protecting themselves against fraud on the part of the wholesale houses, *Nash* 1725–1732——Desire on the part of retail dealers to supply genuine seed, *Kitchin* 1931.

See also *Wholesale Dealers.*

S.

Sainfoin. Inaccuracy of a statement as to sainfoin being adulterated with burnet, *Nash* 1758.

Samples (*Sale of Seed*). Custom of selling by sample in the clover seed, and rye grass seed trade, *Sharpe* 15——Practice in the clover seed trade of selling by sample without a guarantee, *Kennedy* 444. 448. 482–488——Advantage of wholesale dealers keeping samples as a check upon adulteration by retail dealers, or upon tampering by farmers,

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Samples (*Sale of Seeds*)—continued.

Alexander 719–726. 803–808——Practice of witness to supply wholesale and retail dealers by sample, whilst private individuals are supplied with net seed, unless they stipulate as to price, *Kitchin* 1844, 1845. 1912–1915. 1932–1935.

Scotland. Beneficial operation of other associations in Scotland besides the Kelso Association, for testing seeds supplied to farmers, *Macadam* 1382, 1383. 1420. 1481–1484——Evidence favourable to the formation of associations like that in Kelso; obstacle otherwise to putting the Bill in force, *ib.* 1420–1423. 1481–1494——Statement showing that legal proceedings may now be taken in Scotland under a certain Act passed in 1856, *ib.* 1534, 1535.

See also *Kelso Analytical Association. North British Seedsmen's Association.*

Search Warrants. Objection to search warrants as regards dealers in seeds, but not as regards the manufacturers of doctored seeds, *Kennedy* 374–376.

Seed Trade. Letter from witness to Mr. Nash in May 1868 with a view to steps being taken for the discontinuance of the use of killed seed, *Sharpe* 4, 5——Meeting subsequently of the heads of influential houses in the seed trade, in London, when it was resolved that the practice of selling killed seed should be done away with, and that net seed only should be sold, *ib.* 6——Conclusion that unless aided by legislative enactment the trade cannot succeed in putting down adulteration, *Sharpe* 23–25. 56, 57. 132. 145–168. 198–208. 264–266. 320–323; *Kennedy* 360–369. 405–411. 420–427. 458——Almost universal feeling in the trade in favour of the Bill, *Sharpe* 55. 64. 166——Difficulty, until recently of combined movement in the trade for suppressing the practice, *ib.* 109 110. 176.

Inaccuracy of the statement of Mr. Sharpe that the Bill has the support of nearly all the seed trade; evidence on the other hand as to the limited extent of such support in comparison with the opposition to the Bill, *Kitchin* 1865–1867. 1971–1978. 1991–1994——Limited approval given by witness to the proposals and resolutions of the trade upon which the Bill was founded, *Nash* 1705–1717.

Willingness of seedsmen to unite in promoting the operation of the Bill, *Burnell* 1248–1251——Anxiety of the large wholesale houses for the suppression of adulteration, *ib.* 1140——Great reluctance with which witness signed a recent memorial from the London seedsmen to the Board of Trade, praying for the omission and alteration of portions of the Bill; explanation that this memorial does not represent witness's views, and that he considers the Bill would be rendered ineffective by the proposed changes, *ib.* 1141–1147. 1166–1180.

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TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

SEEDS ADULTERATION BILL.

Ordered, by The House of Commons, *to be Printed,*
19 *July* 1869.

335—I.